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Annual Reports

OF THE

Municipal Officers

AND

Superintendent of Schools

OF THE

TOWN OF JAY

FOR THE

YEAR ENDING JANUARY 20, 1942

Farmington, Maine
The Knowlton & McLeary Co., Printers
1942

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Officers for the Year, 1941

MODERATOR
JAMES REED

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR
DOSITHEE J. GOSSELIN AMOS LABERGE ARTHUR COUTURE

TREASURER
FRANK E. FARNHAM (Deceased)

ACTING TREASURER
FOSTINA FARNHAM

TAX COLLECTOR
RALPH B. GOULD

CONSTABLES
RALPH B. GOULD ORIGENE PERRON EDWARD GELINAS
GUSTAVE ROBICHAUD CHARLES CHELI ROGER ALLEN

SEALER OF WEIGHTS AND MEASURES
S. V. HARLOW (deceased) FRANK E. FARNHAM (deceased)

FIRE WARDENS
L. N. CRAFTS E. J. BOUCHER W. H. RIGGS

SURVEYORS OF WOOD, LUMBER AND BARK
LEON A. KYES W. H. RIGGS

BOARD OF HEALTH
THOMAS CROTEAU (1 Yr.) WILMER BRYANT (2 Yrs.)
THOMAS FAIRCHILD (3 Yrs.)

HEALTH OFFICER
THOMAS CROTEAU, M. D.

SUPERINTENDENT OF SCHOOLS
ARNOLD M. SANBORN

SUPERINTENDING SCHOOL COMMITTEE
EMILE J. DUBORD (1 Yr.) JOSEPH K. DROTTAR (2 Yrs.)
EVA M. KYES (3 Yrs.)

PLUMBING INSPECTOR
EARL HAWKINS

Town Warrant

To Ralph B. Gould, a Constable of the Town of Jay, in the County of Franklin: GREETING:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Jay, qualified by law to vote in Town affairs, to assemble at the Town Hall in said Town, the 9th day of March, A. D. 1942, at 8 o'clock in the forenoon, then and there to act on the following articles, to wit:

ARTICLE 1

To choose a Moderator to preside at said meeting.

ARTICLE 2

To choose by ballots the following Town Officers for the ensuing year in accordance with Sections 38 to 52 inclusive of Chapter 5 of the Revised Statutes of Maine and all acts amendatory thereof and additional thereto, to wit: Town Clerk, Three Selectmen, Three Assessors, Three Overseers of the Poor, Two Road Commissioners, Treasurer, and Member of the school board for three years. The polls or ballot boxes for receiving ballots for the above-mentioned offices shall be closed at 12:30 P. M.

ARTICLE 3

To hear and act upon the report of the Town Officers.

ARTICLE 4

To see what sum of money the inhabitants of the Town will vote to raise and appropriate to defray pauper expenses for the ensuing year.

ARTICLE 5

To see what sum of money the inhabitants of the Town will vote to raise and appropriate to defray Town expenses for the ensuing year.

ARTICLE 6

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the repair of roads and bridges for the ensuing year.

ARTICLE 7

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for snow and ice removal for the ensuing year.

Article 8

To see if the inhabitants of the Town will vote to instruct the Superintending School Committee to maintain the Grammar School at Riley during the school year 1942-43.

Article 9

To see if the inhabitants of the Town will vote to instruct the Superintending School Committee to maintain the Primary School at Riley during the school year 1942-43.

Article 10

To see if the inhabitants of the Town will vote to instruct the Superintending School Committee to maintain the school at Stone's Corner during the school year 1942-43.

Article 11

To see if the inhabitants of the Town will vote to instruct the Superintending School Committee to maintain the school at Canada Corner during the school year 1942-43.

Article 12

To see if the inhabitants of the Town will vote to instruct the Superintending School Committee to maintain the school at Stubb's Mills during the school year 1942-43.

Article 13

To see if the inhabitants of the Town will vote to instruct the Superintending School Committee to maintain the school at Bean's Corner during the school year 1942-43.

Article 14

To see if the inhabitants of the Town will vote to instruct the Superintending School Committee to maintain the Macomber Hill School during the school year 1942-43.

Article 15

To see if the inhabitants of the Town will vote to instruct the Superintending School Committee to maintain the Lake School during the school year 1942-43.

Article 16

To see if the inhabitants of the Town will vote to discontinue the Macomber Hill School in accordance with the wirtten recommendation of the School Committee.

Article 17

To see if the inhabitants of the Town will vote to discontinue the Lake School in accordance with the written recommendation of the School Committee.

ARTICLE 18

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the support of common schools including teachers' wages, janitor work and fuel, for the ensuing year.

ARTICLE 19

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for repairs of schoolhouses for the ensuing year.

ARTICLE 20

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for salary of Superintendent of Schools.

ARTICLE 21

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the support of free high school including teachers' wages, janitor work and fuel for the ensuing year.

ARTICLE 22

To see what sum of money the inhabitants of the Town will vote to raise for domestic arts.

ARTICLE 23

To see if the inhabitants of the Town will vote to raise the sum of $3,000.00 to meet the 1942 payment of bond issue.

ARTICLE 24

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $5,000 to be paid to the Wilton Trust Company on a note for that amount due January 1, 1943, which was issued under authority granted by vote taken under Article No. 42 of the Warrant for the Annual Meeting of the Inhabitants of the Town of Jay, held on the tenth day of March A. D. 1941, relating to refunding of the temporary loan of 1940.

ARTICLE 25

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $2,000 to be paid to the Wilton Trust Company on a note for that amount due January 6, 1943, issued under authority granted by vote taken under Articles No. 7, 8 and 9 of the Warrant for the Special Meeting of the Inhabitants of the Town of Jay, held on the 18th day of October A. D. 1940, and relating to the purchase of a new tractor and plow.

ARTICLE 26

To see what sum of money the inhabitants of the Town will vote to raise for relief fund to work in conjunction with W.P.A.

ARTICLE 27

To see what sum of money the inhabitants of the Town will vote to raise for Aid to Dependent Children.

ARTICLE 28

To see if the inhabitants of the Town will vote to raise the sum of $500.00 to enable the Niles Memorial Library Association to maintain a free public library.

ARTICLE 29

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the maintenance and cleaning of sewers.

ARTICLE 30

To see what sum of money the inhabitants of the Town will vote to raise for Artificial Binder, or act thereon.

ARTICLE 31

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $1,091.00 for the maintenance of improved section of Third Class Road, as required by the State to entitle the town to third class money.

ARTICLE 32

To see if the inhabitants of the Town will vote to authorize its Treasurer to make temporary loans, said loans to be approved by the Selectmen, and not to exceed the total tax levy of the preceding municipal year in which they are made, said loans to be paid out of money raised by taxes during the current year in which loans are made in accordance with the provisions of Section 83, Chapter 5, of the Revised Statutes of Maine and all acts amendatory thereof and additional thereto.

ARTICLE 33

To see if the inhabitants of the Town will vote to authorize its Treasurer, with the consent and approval of the Selectmen, to hire sufficient money to pay the running expenses of the town between the closing of the books on January 15, 1943 and the annual town meeting in March, 1943.

ARTICLE 34

To see what sum of money the inhabitants of the Town will vote to raise for fires in town, or act thereon.

ARTICLE 35

To see what sum of money the inhabitants of the Town will vote to raise for hydrants at Chisholm.

ARTICLE 36

To see what sum of money the inhabitants of the Town will vote to raise for Abatement of Taxes, or act thereon.

ARTICLE 37

To see if the inhabitants will vote to raise the sum of $850.00 for the support of the North Jay Fire Department.

ARTICLE 38

To see what sum of money the inhabitants of the Town will vote to raise for street lights in town.

ARTICLE 39

To see what method the town will take to collect its taxes for the ensuing year, or act thereon.

ARTICLE 40

To see if the inhabitants of the Town will vote to buy a lot in the North End of the Town, upon which to build a fire house, or act thereon.

ARTICLE 41

To see if the inhabitants of the Town will vote to raise and appropriate money for the above article.

ARTICLE 42

To see if the inhabitants of the Town will vote to rebuild the sidewalk on the southwest corner of Otis Street in Chisholm.

ARTICLE 43

To see if the inhabitants of the Town will vote to raise and appropriate money for the above article.

ARTICLE 44

To see if the inhabitants of the Town will vote to repair and tar, Marsello Street, in the Village of Chisholm.

ARTICLE 45

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the above article.

ARTICLE 46

To see what sum of money the inhabitants of the Town will vote to raise and appropriate to build the North end of Pine Street and East end of Otis Street in Chisholm.

ARTICLE 47

To see what sum of money the inhabitants of the Town will vote to raise and appropriate to build a road past the residence of Alphonse Belanger, through the pasture, to the road leading to Canada Corner.

ARTICLE 48

To see if the inhabitants will vote to build that section of the Riley Road, from the Cornelio Residence, to the Railroad Crossing.

ARTICLE 49

To see if the inhabitants of the Town will vote to raise the sum of $1,000.00 to pay for the above article.

ARTICLE 50

To see if the inhabitants of the Town will vote to apply another coat of Tar to the newly finished section of the Riley Road.

ARTICLE 51

To see what sum of money the inhabitants of the Town will raise and appropriate for the same.

ARTICLE 52

To see what sum of money the inhabitants of the Town will vote to raise to pay for interest on bond, notes and loans.

ARTICLE 53

To see what sum of money the inhabitants of the Town will vote to raise for cutting bushes.

ARTICLE 54

To see what sum of money the inhabitants of the Town will vote to raise for gathering rubbish in town.

ARTICLE 55

To see if the inhabitants of the Town will vote to authorize the Selectmen to call a meeting of the Budget Committee, before the posting of a warrant for a Special Town Meeting.

ARTICLE 56

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for patrolled highways. Necessary amount $852.90.

ARTICLE 57

To see if the inhabitants of the Town will vote to raise and appropriate for the maintenance of Special Resolve Roads.

ARTICLE 58

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the celebration of Memorial Day and Armistice Day.

ARTICLE 59

To see if the inhabitants of the Town will vote to unite with other towns in securing the services of the South Franklin Nurse and see what sum of money the inhabitants will raise to pay for the same.

ARTICLE 60

To see what action the inhabitants of the Town will take in regard to the pay of Town Officers for the ensuing year, or act thereon.

ARTICLE 61

To see if the inhabitants of the Town will vote to reimburse Selectmen for services on W.P.A. and poor account for 1941.

ARTICLE 62

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the services of the Selectmen on W.P.A. for the ensuing year, or act thereon.

ARTICLE 63

To see if the inhabitants of the Town will vote to authorize the Selectmen to sell all property taken over for tax deeds, or act thereon.

ARTICLE 64

To see if the inhabitants of the Town will vote to construct sewer, beginning at the residence of Frank C. Partridge on Jewell Street, Chisholm, Maine, and continuing to connection on Church Street, Livermore Falls, Maine.

ARTICLE 65

To see what sum of money the inhabitants of the Town will vote to raise to pay for the above article.

ARTICLE 66

To see if the inhabitants of the Town will vote to take action on drainage system where the water drains into sewer between the Railroad and the Town property at Chisholm.

ARTICLE 67

To see what sum of money the inhabitants of the Town will vote to raise to pay for the above article.

ARTICLE 68

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $200.00 to improve the cemetery at Bean's Corner.

ARTICLE 69

To see if the inhabitants of the Town will vote to install an electric light in front of the Catholic Church at Riley.

ARTICLE 70

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the above article.

ARTICLE 71

To see how much money the inhabitants of the Town will vote to raise and appropriate for Civilian Defense. Money not to be used to purchase fire equipment: To be used at the direction and discretion of Town Chairman, for the ensuing year, or act thereon.

ARTICLE 72

To see what action the inhabitants of the Town will take to purchase Fire Fighting Equipment, same to be stationed in Chisholm, or act thereon.

ARTICLE 73

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for fire equipment in Chisholm, or act thereon.

ARTICLE 74

To see what action the inhabitants of the Town will take in regard to having the sidewalks in Chisholm cleared of snow, during the ensuing year.

ARTICLE 75

To act legally on any other business that may legally come before said meeting.

The Selectmen give notice that they will be in session for the purpose of receiving and correcting the list of voters at their office Saturday, March 7, at ten o'clock A. M., A. D. 1942.

Given under our hands this 23rd day of February, A. D. 1942.

DOSITHEE J. GOSSELIN,
AMOS LABERGE,
ARTHUR COUTURE,

Selectmen of Jay.

Selectmen's Report

To the Citizens of the Town of Jay:

Annual report of receipts and expenditures of the Town of Jay for the year ending January 20, 1942.

VALUATION

Real Estate, Resident	$ 756,291 00	
Real Estate, Non-Resident	1,454,210 00	
Total Real Estate		$2,210,501 00
Personal Estate, Resident	$ 78,918 00	
Personal Estate, Non-Resident	105,569 00	
Total Personal Estate		184,487 00
Total Valuation		$2,394,988 00
Rate of Taxation .049		
Property Tax	$117,354 27	
Poll Tax — 726 — $3.00	2,178 00	
Tax Commitment		$119,532 27

APPROPRIATIONS VOTED AT ANNUAL TOWN MEETING
March 10, 1941

Town Expense (Including Tractor Installment)	$ 5,300 00
Pauper Expense	6,000 00
Roads & Bridges	6,500 00
Snow & Ice Removal	6,000 00
Common Schools	18,000 00
Schoolhouse Repairs	3,500 00
Salary Superintendent of Schools	600 00
Free High School	10,000 00
Domestic Arts	600 00
1941 Payment Bond Issue	3,000 00
Hydrants at Chisholm	400 00
Abatements	200 00
North Jay Fire Department	850 00
Street Lights	1,500 00

Relief Fund in Conjunction with W.P.A.	$3,000 00
Aid to Dependent Children	1,000 00
Niles Memorial Library	500 00
Artificial Binder	2,800 00
Maintenance Third Class Road	1,091 00
Fires in Town	1,000 00
Interest Bonds, Notes and Loans	2,500 00
Cutting Bushes	600 00
Gathering Rubbish	250 00
Patrolled Highways	384 90
State Aid Road Construction	1,791 00
Special Resolved Road	100 00
Memorial & Armistice Day	150 00
Water, High School	1,000 00
Public Health Nurse	500 00
Note, Wilton Trust Company	5,000 00
Seven Mile Brook Bridge	200 00
Snow Fence	160 00
Tar on Riley Road	1,000 00
High School Band	400 00
Free Street Repairs	500 00
Total Appropriation for 1941	$86,826 90

TOWN EXPENSE (INCLUDING TRACTOR INSTALLMENT)

SALARIES OF TOWN OFFICERS

Dosithee Gosselin, Chairman of Board	$ 600 00	
Amos Laberge, 2nd Selectman	500 00	
Arthur Couture, 3rd Selectman	500 00	
Frank Farnham, Treasurer (Deceased)	350 00	
Fostina Farnham, Acting Treasurer	137 50	
Ralph B. Gould, Collector of Taxes	1,285 57	
Emile Dubord, services on School Board	50 00	
Jos. K. Drottar, services on School Board	50 00	
Eva M. Kyes, services on School Board	50 00	
Total Salaries of Town Officers		$3,523 07
Wilton Trust Co., Payment on Tractor		1,900 00
Total Town Expense		$5,423 07

Appropriation	$5,300 00	
Rec'd Carl B. Wright	5 00	
Overdraft to Summary	118 07	
	$5,423 07	$5,423 07

CONTINGENT EXPENSE

Postage and Supplies

J. C. Ham	$ 2 68
Armand Dupont	22 03
J. H. Macomber	25
Loring, Short & Harmon	173 75
Advertiser Co.	60
Marks Printing House	1 80
Hammond Press	10 25
Charles Nash & Son	12 06
Amos Laberge	1 44
R. B. Gould	9 75
Hutchins Bros.	80
Braham Printing Co.	2 15
Transo Envelope Co.	9 15
Edward McKay	32 16
G. F. Knight	23 93
Martin Typewriter Co.	39 44
Dosithee Gosselin	46
Wilton Lumber Co.	3 20
Frank Farnham	55
Foster Bros.	66
H. E. Fournier	84
Total Postage and Supplies	$347 95

Labor

R. M. Parsons	$ 18 00
State Audit	94 25
Origene Perron	20 00
Charles Chick	16 00
Gustave Robichaud	68 00
E. J. Boucher, Fire Chief	50 00
Charles Ouelette	32 00
Gerald Walsh	145 00
New Eng. Tel. & Tel. Co.	4 00
Mabel Laberge	26 00
Foster Bros.	1 00
James Reed	15 00
Francis Sullivan	5 00
C. N. Blanchard	400 00
Pay Roll	32 80
R. B. Gould	82 00
Ballot Clerks	89 50
Anatole L'Heureux	2 50
Thomas Croteau, M. D.	$ 5 00
G. H. Rand, M. D.	5 00
Earl Hawkins, (Boiler Inspection)	50 00
Scott Jewett	4 00
Amos Laberge	12 00
Lilia Pineau	3 00
Frank Farnham	5 50
E. J. Voter	1 00
A. V. Plaisted	1 00
L. A. Kyes	1 00
R. K. Allen	2 00
Chas. W. Eastman, M. D.	5 00
Arthur Bouture	2 00
Louis Fournier	2 00
Thomas Croteau	125 00
Total Labor	$1,324 55

Express

M. M. Brown, Delivery Co.	$220 91
B. & E. Motor Express	45
George Demers	5 00
Total Express	$226 36

Use of Car

Dosithee Gosselin	$154 80
Amos Laberge	104 05
Archille Poulin	5 00
Total Use of Car	$263 85

Expense

C. M Power Co.	$ 12 00
Arthur Couture	43 20
Dosithee Gosselin	6 85
Mabel Laberge	5 00
Amos Laberge	7 25
Foster Bros.	4 60
E. H. Morrison, Premium	52 50
Advertiser Co.	90
Wilton Trust Co.	16 47
Frank Jackson	50 00

G. W. Sprague	$ 75
Emile Dubord, Ins.	18 50
Ralph Gould	111 44
George Demers	1 50
Ernest P. Hunt	100 00
L. A. Kyes, Ins.	28 80
Weber Ins. Co.	50 25
Maine Municipal Co.	50 00
Sec. of State, Fuel Tax	1 00
Total Expenses	$561 01

Telephone

Arthur Couture	$15 35
Dosithee Gosselin	5 12
Amos Laberge	7 45
Frank Farnham	50
New Eng. Tel. & Tel. Co.	27 79
Total Telephone	$56 21

Marriage Returns and Reporting Births and Deaths

Albert Watson	$ 1 75
Gunther A. Rowe, M. D.	4 75
Dr. Jason C. Gardner	$ 50
Thomas Croteau, M. D.	10 50
Total	$17 50

Fournier House, Town Property

E. E. Cloutier	$32 65
G. F. Knight	79 93
Liv. Falls Water District	10 80
	$123 38

Printing

Knowlton & McLeary Co.	$217 00
Hammond Press	38 45
Frank Knowlton, Recording Tax Deeds	34 50
Total	$289 95

Heath Officer

Thomas Croteau, M. D.	$125 00

Total Contingent Expenditures	$3,225 76
Plus Transfer from State Paupers, Investigating Cases	15 00
	$3,240 76

Credits

Rec'd Treasurer of State, Hedgehog Bounty	$ 1 00	
Rec'd of Victualers' Licenses	20 00	
Rec'd Amos Laberge	12 00	
Rec'd Tax on Bank Stock	49 15	
Rec'd Dog Taxes	130 55	
Rec'd R. R. and Tel. Tax	8 39	
Miscellaneous Cash Receipts	36 96	
Total Credits	$ 258 05	
Overdraft to Summary	2,982 71	
	$3,240 76	$3,240 76

NORTH JAY FIRE DEPARTMENT

Wesley Spear, Janitor	$ 88 00	
Central Maine Power Co., Lights	27 50	
R. B. Gould, Insurance	6 25	
Aetna Life Insurance Co.	136 00	
Harry Stansfield, Labor	34 50	
R. B. Gould, Clerk	25 00	
Harry Stansfield, Supplies	53 33	
No. Jay Grange Store	3 00	
Sunshine Filling Sta., Supplies	1 62	
Boston Weave Hose Rubber Co., Supplies	55	
R. E. Jewett, Supplies	47 20	
Eastern Fire Equip. Co., Supplies	71 75	
Beisaw's Garage, Supplies	14 41	
Brookside Filling Sta., Supplies	2 10	
Winters' Motor Co., Supplies	95	
Blanchard Ass'n Inc., Supplies	116 08	
Eureka Fire Hose Inc., Supplies	122 50	
N. W. Small Co., Supplies	1 90	
Paul Sprague, Supplies	4 00	
Edna G. Tobin, Rent	50 00	
Ruth G. Norton, Rent	35 00	
Sara Tobin, Rent	35 00	
Total Expenditure		$876 59
Appropriation	$850 00	
Overdraft to Summary	26 59	
	$876 59	$876 59

HYDRANTS

Livermore Falls Water District		$379 80
Appropriation	$400 00	
Unexpended to Summary		20 20
	$400 00	$400 00

FIRES IN TOWN

North Jay Fire Department	$1,324 90	
Town of Livermore Falls	504 75	
Town of Wilton	134 00	
Total Expenditure		$1,963 65
Appropriation	$1,000 00	
Rec'd Town of Dixfield	21 00	
Overdraft to Summary	942 65	
	$1,963 65	$1,963 65

STREET LIGHTS

Farmington Falls Electric Co.	$ 92 04	
Central Maine Power Co.	1,419 50	
Total Expenditures		$1,511 54
Appropriation	$1,500 00	
Overdraft to Summary	11 54	
	$1,511 54	$1,511 54

COUNTY NURSE

Adelaide Baxter, Treasurer	$500 00
Appropriation	500 00

SEWER MAINTENANCE

Dubord's Market, Supplies	$ 93	Frank Dubord	$70 80
		Joseph Richer	72 40
LABOR		Nap Veilleux	10 80
Chas. Castonguay	$33 00	Guy Turmelle	2 00
Louis Lacasse	72 15	William White	9 60
Frank Soucy	6 40	Pete Doiron	2 00
Ronaldo Filteau	12 40	Eddie Bergeron	5 20
Antonim Soucy	6 40		
Total Expenditure			$304 08
Overdraft to Summary		$304 08	

DISPOSAL OF WASTE

George Demers	$250 00
Appropriation	250 00

ROADS AND BRIDGES, NORTH END

LABOR AND SUPPLIES		Palmer King Co.	$17 50
Walter Bryant	$ 5 35	Wm. A. Dill	8 09
No. Jay Grange Store	37 94	R. L. Files-H. J. O'Keefe Co.	22 50
Eugene Maxwell	20 85	Wm. A. Riggs	16 95
Wilton Lumber Co.	34 68	Ernest Merrill	3 80
Harry Stansfield	121 50		
Omer Beisaw	2 14	Total Labor & Supplies	$553 12
E. R. Emmons	7 75		
Brown Wales Co.	6 36	EXPRESS	
H. E. Fournier	36 95	Railway Express	$7 66
Beisaw's Garage	119 90	Chas. Castonguay	67
New Eng. Metal Culvert Co.	44 69		
N. W. Small	4 77	Total Express	$8 33

Pay Rolls				
Omer Beisaw, Com.	$391 10		D. C. Coolidge	$ 9 60
Arthur Holman	223 60		Louis Mosher	8 00
Junior Hanscom	112 50		Bill Sprague	18 80
Matthew Wilson	122 10		Frank Norton	9 60
Wilfred Holt	267 65		Walter Foster	79 20
Wallace Bryant	171 00		Clifford Farrington	130 20
Walter Bryant	220 79		Clayton Packard	7 47
Henry Bryant	152 80		Lewis Burnham	78 40
William Scott	30 60		Charles York	39 20
Arthur Beisaw	7 20		Hamlin Smith	19 60
Joseph Hawkins	137 00		Joseph Richer	3 20
Bert King	22 42		Eddie Bergeron	68 25
Vivian Bryant	1 40		Wm. Tomkins	3 20
Charles Purington	103 50		Cliff Plaisted	3 20
Henry Purington	2 00		Roger Ladd	1 80
Elmer Wright	38 40		Virgil Ladd	1 80
Perley Foster	38 40		Bill McKay	4 80
Maurice Morse	28 00		Don McKeen	2 30
Warren Small	20 00		Lawrence Roberts	3 20
Leo Pawkett	3 20		Lomie Rivers	30 00
Louis Lacasse	9 20		Sidney Maxwell	18 80
Roy Wright	1 60		Carl Pomeroy	6 40
Louis Castonguay	18 40		Total Pay Rolls	$2,709 88

Total Expenditure		$3,271 33
Appropriation	$3,250 00	
Error in classification	25 86	
Balance to Summary		4 53
	$3,275 86	$3,275 86

ROADS AND BRIDGES, SOUTH END

Labor and Supplies				
Ernest Merrill	$ 13 20		Ray's Nation Wide	$15 46
W. H. Riggs	52 00		Hahnel Bros.	59 60
Lathams Filling Station	23 85		I. P. Co.	11 16
Horace Paine	21 00		Tony DeSanctus	5 00
Central Garage	29 50		Wm. A. Dill	8 09
E. R. Emmons	1 35		Palmer King Co.	2 12
H. E. Fournier	29 57		Harry Stansfield	2 00
G. F. Knight	162 54		Record Foundry	3 25
Bailey Bros.	45		John Pineau	7 01
Emile Gingras	14 47		Anatole L'Heureaux	1 60
Sunshine Filling Station	19 58		Total	$482 80

Express	
Maine Central R. R.	$ 67
C. Castonguay	4 00
Total Express	$4 67

Pay Rolls	
Charles Castonguay, Com.	$284 00
Joseph Richer	3 00
Louis Lacasse	600 00
George Dimers	82 80
Caliate Boucher	62 10
King Garage	210 45
Antonim Soucy	38 40
Nap Vielleux	141 20
Ted Ouelette	38 40
Elzear Boucher	25 00
Roland Moreau	33 60
Eddie Bergeron	157 70
Norman King	16 00
Ronaldo Filteau	19 20
Clarence Fournier	35 20
Warren Riggs	140 15
Edwin Richard	72 60
Edward Leblond	8 00
Alfred Leblond	5 60
Alphonse Belanger	9 60
Peter Veilleux	$ 54 80
Maurice Latham	16 10
Park Smith	125 60
Manderville Paine	12 80
Arthur Boucher	107 00
Frank Dubord	55 20
Joseph Richard	41 20
William White	97 70
Harry Jones	64 20
E. V. Thompson	24 00
Merle Clark	16 00
J. D. Ridley	8 25
Omer Beisaw	18 40
M. A. Gross	12 00
Alphonse Belanger	16 40
Patsey Nemi	26 80
Arnold Smith	3 20
Eddie Piper	2 00
John Welsh	20 00
D. C. Coolidge	15 20
Rosairo Labbe	3 20
Arthur Holman	2 25
Joseph Letalien	33 12
Thomas Hickey	3 60
Edwin Cook	10 40
Total Pay Roll	$2,772 42

Total Expenditure		$3,259 89
Plus Error		83
		$3,260 72
Appropriations	$3,250 00	
Overdraft to Summary	10 72	
	$3,260 72	$3,260 72

SNOW AND ICE REMOVAL, NORTH END

Labor and Supplies	
Maine Truck-Tractor Co.	$ 16 08
Maine Steel Co.	141 61
Beisaw's Garage	137 11
Harry Stansfield	117 20
Palmer King Motor Co.	49 50
No. Jay Grange Store	184 98
E. R. Emmons	$ 6 50
H. E. Fournier	18 58
Brown Wales Co.	22 68
Wilton Woolen Co.	1 02
Rand & Moore	2 50
Advertiser Co.	3 00
Sunshine Filling Sta.	40 34

Petroleum Prod. Co., Inc.	$48 89	Marshall McGraw	$37 00
Wm. Small, Est.	29 10	Philip Macomber	8 00
E. R. Morrison	25 00	Louis Castonguay	13 80
Ernest Merrill	1 80	Maurice Morse	11 40
G. W. Sprague	7 25	Warren Small	2 00
Warren Small	1 20	Louis Lacasse	54 05
		Wallace Bryant	68 60
Total	$854 34	Richard Bryant	4 80
		Hamlin Smith	10 00
RENT		Eddie Wright	3 20
Beisaw's Garage	$96 00	Ronaldo Filteau	2 40
		Roy Wright	1 60
PAY ROLLS		Bert King	37 50
Omer Beisaw, Com.	$705 10	Park Smith	24 15
Arthur Holman	181 00	Eddie Veilleux	1 60
Junior Hanscom	151 60	Leo Gourde	5 60
Matthew Wilson	140 40	Chas. Castonguay	84 70
Wilfred Holt	192 20	Don McKeen	8 50
Arthur Beisaw	62 80	G. Toothaker	60
Bill Sprague	136 85	Perley Foster	1 60
Henry Bryant	193 87	Pete Veilleux	4 00
Joseph Hawkins	118 80	Jos. Grimaldi	2 40
Walter Bryant	197 01	Anathese Couture	2 40
William Scott	17 20	Ed Lothrop	80
Sidney Maxwell	3 20		
Carl Pomeroy	6 00	Total Pay Rolls	$2,496 73

Total Expenditure		$3,538 07
Error in Booking		25 86
Appropriation	$3,000 00	
Rec'd Town of Chesterville	175 00	
Rec'd Treasurer of State	634 34	
Rec'd Omer Beisaw	5 00	
Balance to Summary		250 41
	$3,814 34	$3,814 34

SNOW AND ICE REMOVAL, SOUTH END

LABOR AND SUPPLIES		H. E. Fournier	$43 08
E. R. Emmons	$ 4 75	J. L. Dubord	15
Central Garage	139 00	Anatole L'Heureux	3 00
King's Garage	2 85	Latham's Filling Station	16 49
Ludger Doiron	4 20	Roy's Nation Wide	15 95
Bailey Bros.	33 48	Sunshine Filling Station	19 90
Int. Paper Co.	48	Charles E. Putman	1 45

Maine Truck-Tractor Co.	$176 20
Rand and Moore	35 53
Southwestern Petroleum Co.	30 40
United Steel Co.	133 75
No. Jay Grange Store	164 50
John Clark	16 00
Myrals Inc.	2 48
Lucien LeClair	311 06
Beisaw's Garage	55 00
Edmond Bartlett	10 00
Frank Brochu	1 25
C. J. Beisaw	1 55
Anatole Fournier	6 42
Ernest Merrill	6 00
George Pettingill	63 70
W. A. Riggs	20 00
Total	$1,318 62

Rent

Central Garage	$33 36
Lucien LeClair	8 00
	$41 36

Insurance

W. S. Merriman	$35 80

Boiler Inspector

Dept. of Labor and Industry	$6 00

Pay Rolls

Patsy Nemi	$ 8 80
Charles Castonguay	491 25
Nap Veilleux	101 60
Louis Lacasse	791 20
Ted Ouellette	82 00
Harold Pomerleau	20 80
Augast Loyer	20 70
Clarence Fournier	22 00
Antonim Soucy	107 60
Louis Castonguay	$ 65 30
Eddie Bergeron	348 70
Harold Burmas	4 80
Charles Desjardins	7 60
Thomas Hickey	40 00
Frank Dubord	86 40
Roland Moreau	26 80
Bill Sprague	9 00
Frank Soucy	10 00
Omer Beisaw	138 65
John Balsamo	2 80
Eddy Piper	39 20
Norman King	17 80
King's Garage	708 90
August Hebert	4 60
Joseph Richard	3 00
Ronaldo Filteau	40 00
Olivier Ouellette	4 80
M. Grover	1 20
George Demers	67 85
Coliote Boucher	27 60
Warren Riggs	16 00
Edwin Richard	15 60
Mandeville Paine	4 40
Alphonse Belanger	9 60
Edmand Bartlett	12 00
Leo Gourde	27 60
Frank Brocher	31 05
Joe Letalon	2 00
Eddie Veilleux	39 20
Elwin Cook	3 20
Anathese Couture	18 00
Henry Roy	7 20
Roger Lacasse	1 60
Pete Doiron	2 40
Albert Castonguay	3 20
James Twedie	8 90
Albert Boucher	4 80
Joe Grimaldi	9 60
Total	$3,517 20

Total Expenditure		$4,918 98
Appropriation	$3,000 00	
Rec'd from Treas. of State	634 33	
Overpaid	1 80	
Overdraft of Summary	1,282 85	
	$4,918 98	$4,918 98

SNOW FENCE

R. L. Files and H. J. O'Keefe Co.	$160 00
Appropriation	160 00

CUTTING BRUSH

Omer Beisaw, Com.	$36 25	Charles Castonguay, Com.	$88 00
Arthur Holman	23 60	Nap Veilleux	5 20
Jos. Hawkins	17 20	Eddie Bergeron	82 80
Wallace Bryant	32 40	Warren Riggs	62 40
Cliff Plaisted	20 80	John Labbe	74 50
Wilfred Holt	56 20	Thomas Hickey	32 80
Matt Wilson	12 00	Louis Lacasse	12 80
Hamlin Smith	4 80	William White	3 20
Walter Bryant	51 40	Jos. Richer	3 20
Bruce Kitteridge	3 20		
Frank Hiltz	17 20	Total	$364 90
Total	$275 05		
Supplies		Supplies	
H. E. Fournier	$9 25		
No. Jay Grange Store	1 76	H. E. Purington	$5 46
F. N. Goodenough	4 80		
		Total Supplies	$5 46
Total Supplies	$15 81		

Total Expenditure		$661 22
Appropriation	$600 00	
Overdraft on Summary	61 22	
	$661 22	$661 22

TAR ON RILEY ROAD

The Barrett Co.		$1,026 10
Appropriation	$1,000 00	
Overdraft to Summary	26 10	
	$1,026 10	$1,026 10

PATROL MAINTENANCE

State Treas.		$852 90
Appropriation	$834 90	
Overdraft to Summary	18 00	
	$852 90	$852 90

SPECIAL RESOLVE MAINTENANCE

Chas. Castonguay Com.	$ 4 00	
Louis Lacasse	70 15	
Nap Veilleux	5 20	
Joseph Richer	14 20	
Frank Dubord	6 40	
Total Expenditure		$99 95
Appropriation	$100 00	
Balance to Summary		05
	$100 00	$100 00

TARRING STREETS

Labor			
Omer Beisaw, Com.	$ 94 55	Will Frost	$13 80
Arthur Holman	34 80	Clifford Farrington	4 20
Matthew Wilson	19 20	Eddie Bergeron	3 60
Joseph Hawkins	16 80	Maurice Morse	7 80
Wallace Bryant	29 60	Stanley Morse	3 80
Walter Bryant	108 10	Charles Castonguay	10 35
Charles Purington	36 80	Hamlin Smith	7 20
William Scott	16 40	Vivian Bryant	3 60
Henry Bryant	73 60	Town of Wilton	9 00
William Tomkins	12 80	Cecil Frost	6 00
Cliff Plaisted	12 80	Mahlon Greenleaf	4 00
Bill McKay	12 80	John Clemers	2 00
Roger Lacasse	3 60	Frank Hiltz	3 20
Ronaldo Filteau	3 60	Total Labor	$608 40
Tony Balsamo	3 60		
John Benedetto	3 60	Supplies	
Pete Doiron	3 60	Kuppers Company	$54 45
Paul Gourde	3 60	Beisaw's Garage	25 49
Junior Hanscom	8 00	Ernest Merrill	20 05
Clarence Robinson	5 60	Wm. Small, Est.	14 55
Wilfred Holt	15 40		
Bill Sprague	11 00	Total Supplies	$114 54

Labor			
Chas. Castonguay, Com.	$ 73 60	Ronaldo Filteau	$30 00
Louis Lacasse	239 10	John Benedetto	15 20
Arthur Boucher	3 20	Park Smith	27 60
Patsy Nemi	19 60	Frank Brochu	42 55
Pete Veilleux	6 60	George Demers	36 80
Nap Veilleux	44 40	King's Garage	68 95
Armand Pineau	3 60	Maurice Latham	27 60
Anathase Couture	2 80	Calixite Boucher	40 25
Wilfred Roy	2 80	Jos. Grimaldi	6 80
Lawrence Gagnon	4 20	Antonio Balsamo	6 40
Albert Gilbert	4 20	Omer Beisaw	5 75
Roger Lacasse	3 20	Eddie Piper	4 00
Rene Doiron	2 80	Roger Perron	1 40
Adelard Dupont	2 00	Leo Gourde	1 40
Louis Castonguay	9 20	Eddie Bergeron	6 40
W. B. Frost	13 80	Total Labor	$859 70
John Clement	4 00		
Mahlon Greenleaf	1 50	Supplies	
Cecil Frost	6 00	Beisaw's Garage	$25 00
Jos. Richer	11 20	Town of Wilton	9 00
Frank Dubord	16 40	Leon Dow	2 00
William White	43 60	Ernest Merrill	20 70
Elwood Chick	10 80		
Pete Doiron	10 00	Total Supplies	$56 70

Tar Account, The Barrett Co.	$1,353 50	
Total Expenditures		$2,992 84
Appropriation	$2,800 00	
Rec'd Livermore Falls	25 00	
Rec'd Barrett Co., Refund	21 50	
Overdraft to Summary	146 34	
	$2,992 84	$2,992 84

FREE STREET

Labor	
Chas. Castonguay	$ 8 00
Louis Lacasse	73 60
Pete Veilleux	28 80
Patsy Nemi	34 40
Omer Beisaw	176 00
George Demers	19 55
Cyrille Sampson	16 10

Walter Bryant	$16 10	
Park Smith	16 10	
King's Garage	16 10	
Frank Brouchu	16 10	
Maurice Latham	5 75	
Arthur Boucher	6 40	
Frank Dubord	6 40	
Jos. Richer	6 40	
William White	6 40	
Henry Roy	5 60	
Calixte Boucher	10 50	
Total Labor	$470 20	
Supplies		
W. H. Riggs	26 30	
Total Expenditure		$496 50
Appropriation	$500 00	
Balance to Summary		3 50
	$500 00	$500 00

SEVEN MILE BROOK BRIDGE

G. F. Knight, Supplies	$133 30	
No. Jay Grange Store, Supplies	3 37	
Wilton Lumber Co.	24 21	
Omer Beisaw, Labor	4 50	
Matthew Wilson, Labor	3 60	
Wallace Bryant, Labor	3 20	
Joseph Hawkins, Labor	3 20	
Wilfred Holt, Labor	3 20	
Marshall, McGraw, Labor	3 20	
Walter Bryant, Labor	3 20	
Bill McKay, Labor	3 20	
Bill Sprague, Labor	3 20	
Junior Hanscom, Labor	3 20	
Carl Pomeroy, Labor	3 20	
Total Expenditure		$197 78
Appropriation	$200 00	
Unexpended to Summary		2 22
	$200 00	$200 00

UNIMPROVED ROADS

Eugene Maxwell, Supplies	$48 75	
W. H. Riggs, Supplies	17 25	
Omer Beisaw, Com.	20 00	
Matthew Wilson, Labor	3 80	
Joseph Hawkins, Labor	3 04	
Wallace Bryant, Labor	3 04	
Marshall McGraw, Labor	3 23	
Junior Hanscom, Labor	4 80	
Park Smith, Truck	6 15	
Walter Bryant, Truck	9 84	
Bert King, Truck	9 84	
Charles Purington, Truck	9 84	
Elmer Wright, Labor	5 70	
Louis Mosher, Labor	3 42	
Total Expenditure		$148 70

FARM TO MARKET ROAD

LABOR:		
Omer Beisaw, Com.	$112 00	
Wilfred Holt	6 08	
Hamlin Smith	38	
Matthew Wilson	17 10	
Wallace Bryant	15 20	
Joseph Hawkins	15 20	
Marcel McGraw	15 20	
Junior Hanscom	26 40	
Walter Bryant, Truck	33 21	
Park Smith, Truck	49 20	
Bert King, Truck	51 04	
Maurice Latham, Truck	36 90	
George King	8 61	
Chas. Castonguay, Truck	17 22	
Frank Brochu	3 69	
Charles Purington, Truck	28 27	
Luke Burnham	6 08	
Chris Lothrop	19 68	
Charles York	3 04	
Total Expenditure		$464 52

RURAL ROAD

SUPPLIES:		
Roy's Nation Wide Store	$ 3 08	
W. H. Riggs	30 00	

LABOR:		
Chas. Castonguay, Com.	$ 54 50	
Louis Lacasse	86 76	
Joseph Richer	26 76	
Eddie Bergeron	35 46	
Frank Dubord	20 84	
Pete Veilleux	3 20	
Patsy Nemi	9 28	
Elwin Cook	11 72	
Joseph Veilleux	11 02	
King's Garage	46 74	
Maurice Latham, Truck	40 59	
Frank Brochu, Truck	29 52	
Park Smith, Truck	46 74	
Walter Bryant, Truck	4 92	
George King	15 99	
Omer Beisaw, Truck & Shovel	122 74	
Junior Hanscom	22 80	
Total Expenditure		$622 66
Total Expenditure Unimproved Road		$148 70
Total Expenditure Farm to Market Road		464 52
Total Expenditure Rural Road		622 66
Total Expenditure — Maintenance of Unimproved Roads		$1,235 88
Rec'd from Treasurer of State	$1,236 94	
Unexpended to Summary		1 06
	$1,236 94	$1,236 94

THIRD CLASS — MAINTENANCE

SUPPLIES:	
Wm. Small, Est.	$ 10 00
No. Jay Grange Store	9 16
The Barrett Co., Tar	48 40
Treasurer of State	324 40
Total Supplies	$391 96
LABOR:	
Chas. Castonguay, Com.	$13 56
Omer Beisaw, Shovel	95 25
Arthur Holman	19 38

Matthew Wilson	$22 23	
Wilfred Holt	18 81	
Joseph Hawkins	17 86	
Wallace Bryant	17 86	
Henry Bryant	15 26	
George Demers	15 26	
Maurice Latham	15 26	
Calixte Boucher	15 26	
Total Labor	$281 25	
Total Expenditure		$673 21
Balance to 1941	$ 66 27	
Appropriation	1,091 00	
Balance Forward		494 06
	$1,157 27	$1,157 27

STATE AID ROADS

Labor and Supplies			
Ernest Merrill	$ 13 60	Frank Dubord	$ 6 08
New Eng. Metal Culvert Corp.	386 48	Omer Beisaw, Air Compressor	12 35
Bert King	85 33	Joseph Richer	3 04
George King	4 80	Pete Veilleux	6 08
J. H. Macomber	7 20	Walter Bryant	213 11
Helen McKenney	23 00	Arthur Richards	98 14
H. E. Fournier	43 67	Fred Spofford	28 22
Maude Hobbs	45 75	Edward Veilleux	246 32
Horace Paine	102 87	Peter Ercolini	29 45
G. F. Knight	17 20	King's Garage	1,082 18
Winnie Howes	6 00	George King	182 70
L. B. Streeter	35 00	Kenneth Goding	20 30
		Cyrille Sampson	394 45
		Amos Laberge	38 95
Total Supplies	$770 90	Warren Riggs	101 50
		Frank Brochu	260 63
Pay Rolls		Guy Turmelle	6 08
Leon McGraw	$ 35 34	Eddie Piper	3 04
Chas. Castonguay	165 46	Arthur Boucher	1 20
George Demers	18 08	Nap Veilleux	1 14
Calixte Boucher	16 95	Eddie Bergeron	1 50
Maurice Latham	68 78	Joseph Blanchard	134 14
Omer Beisaw	119 36	John Bowie	43 64
Ronaldo Filteau	6 46	Charles Cheli	216 88
William White	3 04	Elson Hammond	174 90
John Benedetto	3 42	Edmond Leblond	105 26

Francis Ouellette	$152 29	Louis Lacasse	$9 85
William Scott	8 93	Frank Latham	5 13
Alphonse Belanger	2 38		
Chester Rand	1 71	Total Pay Rolls	$4,798 15
Total Expenditure			$4,798 15
Appropriation		$1,791 00	
Rec'd from State		2,997 94	
Overdraft to Summary		9 21	
		$4,798 15	$4,798 15

NON-RESIDENT POOR RELIEF

	OLD BAL.	EXP.	REC'D.	BAL.
New Sharon				
Albert Harris	$ 27 16	$84 24		$111 40
Rumford				
James Richard	58 60			58 60
C. F. Cotton	51 60			51 60
Lewiston				
Louis Chretien	10 00			10 00
Vienna				
Eddy Amburg	130 16	Paid by State		
Edward Haskell	58 64		$55 00	Cancelled
Avon				
Delbert Cook	79 16	Paid by State		
Wilton				
Earl McCrellis	35 02	8 60	35 02	8 60
	$450 18	$92 84	$90 02	$240 20

STATE POOR RELIEF

Balance to 1941	$331 32	
Expenditures		
Suzie Chick	573 35	
Eddie Courteau	195 95	
Frank Casey	120 00	
John Smith	75 25	
Joe Ellis	29 99	
Total Expenditure & Balance	$1,289 86	
Rec'd from Treasurer of State		$3,114 62
Transferred to Contingent		15 00
Balance Forward	1,839 76	
	$3,129 62	$3,129 62

RESIDENT POOR RELIEF

	EXP.	REC'D.	BAL.
Joseph Ercolini	$ 526 91		$526 91
Pearl Lakin	4 80		4 80
Louis Chocoine	217 59		217 59

	EXP.	REC'D.	BAL.
Alfred Leblond	$ 82 70		$ 82 70
Henry Jolicoeur	130 00		130 00
Victor Moreau	624 80	$ 77 58	547 22
Mr. and Mrs. Mike Lesko	558 18	673 80	115 62
Octave Pelletier	157 47		157 47
Peter Ercolini	118 29	114 25	4 04
Emma Lacasse	304 75		304 75
Pat Knowles	226 14		226 14
Dan Murray	476 55		476 55
Mrs. Jeanne Ouellette	134 26		134 26
Vet. No. 1	469 60		469 60
Robert Pepin	53 32		53 32
Urdic Gagnon	176 08		176 08
Harriet & Harold Lee	490 64	359 93	130 71
Charles Stinchfield	150 00		150 00
Luc Chretien	45 38		45 38
Mary Purington	424 00		424 00
Fendie Mancine	2 00		2 00
Roland Burnham	6 00		6 00
Kondas Family	265 16		265 16
William White	115 20	75 24	39 96
Hugh Gagnon	2 70		2 70
Joseph Landry	231 15		231 15
Charles Paine	97 56		97 56
Pearl Schultz	6 50		6 50
Mrs. Lawrence Doiron	70 00		70 00
Harold Cook	5 00		5 00
Pete Plante	59 70	59 90	20
Mr. Sabine	4 75		4 75
Mrs. Callahan	19 00		19 00
W. D. Grant	56 00		56 00
Linwood Lee	126 37		126 37
Nap Veilleux	5 10		5 10
Kyllonen Family	237 09		237 09
Tramps	3 50		3 50
Sanitorium Cases	98 28		98 28
Use of Car & Expense	94 60		94 60
Dept. of Health & Welfare, Food Stamps	2,000 00	1,790 00	210 00
Total Expenditure	$8,877 12	$3,150 70	$5,726 42
Appropriation		6,000 00	6,000 00
Rec'd Credit Town Farm		50	50
Balance to Summary	274 08		
	$9,151 20	$9,151 20	$274 08

DEPENDENT CHILDREN

Suzanne Henry	$190 00	
Atheline Wing	156 00	
Ronald Blaisdell	50 67	
Erland Cook	131 64	
Ernest Cook	130 35	
Helen Cook	135 88	
Kenneth Cook	132 74	
Howard Jackson	21 26	
Mary Jackson	138 70	
Robert Webber	131 46	
Total Expenditure		$1,218 70
Apporpriation	$1,000 00	
Overdraft to Summary	218 70	
	$1,218 70	$1,218 70

TOWN FARM

E. E. Cloutier, Supplies	$13 07	
No. Jay Grange, Store, Supplies	38 70	
L. A. Kyes, Labor	1 00	
Emile Dussalt, Labor	3 00	
Total Expenditure		$ 55 77
Rec'd Sale of Land to L. A. Kyes	$300 00	
Balance to Summary		244 23
	$300 00	$300 00

W.P.A.—RILEY ROAD PROJECT

Supplies	
J. H. Macomber	$ 2 97
Horace Paine	109 20
H. E. Fournier	107 72
A. E. Lambert	6 50
Int. Paper Co.	15 00
Bert King	24 00
Ernest Merrill	10 60
New Eng. Metal Culvert Corp.	61 97
Total Supplies	$337 96
Use of Car and Expense	
Amos Laberge, Use of Car	$20 00
Dosithee Gosselin	5 00
Arthur Couture, Expense	$2 90
Dosithee Gosselin, Expense	75
Amos Laberge, Expense	1 25
Total Expense	$29 90
Labor	
Dosithee Gosselin	$ 24 00
Amos Laberge	41 50
Arthur Couture	53 50
Pay Rolls	957 17
Harold Lee	152 91
William White	75 24
Total Labor	$1,304 32

TRUCKS

Cyrille Sampson	$374 85	Calixte Boucher	$42 00
George Demers	154 70	Norman King	2 45
Frank Brochu	54 25		
Maurice Latham	104 65	Total Trucks	$732 90

Total Expenditure		$2,405 08
Appropriation	$3,000 00	
Balance to Summary		594 92
	$3,000 00	$3,000 00

W.P.A. — WATER PROJECT

SUPPLIES	
Sunshine Filling Sta.	$ 23 69
Charles Purington	25
No. Jay Grange Store	13 80
A. E. Lambert	8 75
Liv. Falls Water District	254 88
Eddie Veilleux	20 60
H. E. Fournier	57 00
Total Supplies	$378 97
LABOR	
Dosithee Gosselin	$ 28 00
Amos Laberge	48 00
Arthur Couture	40 00
Victor Moreau	77 58
Thomas Pineau	13 60
Fred Spofford	2 04
Edmund LeBlond	5 61
Harold Lee	140 10
Total Labor	$354 93
TRUCKS	
Cyrille Sampson	$123 90
USE OF CAR AND EXPENSE	
Amos Laberge	$ 8 25
Dosithee Gosselin	21 35
Arthur Couture	2 00
Total Use of Car & Expense	$31 60

Omer Beisaw, Air Compressor	$213 00	
Total Expenditure		$1,102 35
Appropriation	$1,000 00	
Overdraft to Summary	102 35	
	$1,102 35	$1,102 35

SCHOOLS IN TOWN

School Warrants	$36,870 78	
Balance to 1942	2,592 20	
		$39,462 98
Balance from 1940 — Common Schools	$ 84 27	
" " " High School	134 29	
" " " Domestic Arts	468 98	
" " " School Rep., Ins. & Equip.	454 15	
" " " Flag Account	16 74	
" " " High School Athletics	5 48	
" " " Americanization	100 00	
Appropriation, High School	10,000 00	
" Common Schools	18,000 00	
" Domestic Arts	600 00	
" School Repairs, Etc.	3,500 00	
" Superintendent's Salary	600 00	
" High School Band	400 00	
Miscellaneous Cash Receipts	5,536 19	
		$39,462 98

NILES MEMORIAL LIBRARY

Frank Purington, Treasurer	$500 00	
Frank Purington, State Stipend	35 00	
Expenditure		$535 00
Appropriation	$500 00	
State Stipend	35 00	
	$535 00	$535 00

MEMORIAL DAY

Stockfords' Drug Store	$ 6 20	
Minnie Allen	25 00	
Adrenin Nemi	50 00	
Roy Bohanan	10 00	
Cecil Carter	10 00	
Ralph Hosmer Post	44 18	
Total Expenditure		$145 38
Appropriation	$150 00	
Unexpended to Summary		4 62
	$150 00	$150 00

WOOD ACCOUNT

Mabel Walsh, Wood	$ 98 75	
G. F. Knight, Slabs	162 00	
John Smith, Labor	43 00	
Alphonse Quirrion, Yarding	44 30	
George Demers, Hauling	23 00	
Arthur Couture, Expense	2 00	
Total Expenditure	$373 05	

Credits

Scot Hinckley		$ 12 00
Fendie Mancine		4 00
Ovila Leclair		6 00
Victor Moreau		4 50
Octave Pelletier		15 00
Arthur Couture		26 25
A. Richards		3 00
Miscellaneous Cash Receipts		34 50
Resident Poor Relief		59 00
State Poor Relief		8 00
Total Credits		$172 25
Overdraft to Summary		200 80
	$373 05	$373 05

OLD AGE ASSISTANCE

Balance to 1941		$1,704 35
State of Maine	$2,272 42	
Refund, Overpayment		568 07
	$2,272 42	$2,272 42

BIRCHLAND CEMETERY

Eddie M. Wright, Labor		$10 00
Donavan Smith, Labor		10 00
Sale of Lots	$30 00	
Unexpended to Summary		10 00
	$30 00	$30 00

JAY HILL CEMETERY

Sale of Lots	$60 00	
Unexpended to Summary		$60 00

ACCOUNTS PAYABLE

Balance to 1941		$270 94
Ralph B. Gould, Collector	$16 94	
Frank Farnham	25 00	
Dosithee J. Gosselin	95 00	
Amos Laberge	44 00	
Arthur Couture	90 00	
	$270 94	$270 94

STATE TAX

Treasurer of State		$19,034 87
Assessment	$19,034 87	

COUNTY TAX

County Treasurer		$6,692 26
Assessment	$6,692 26	

DOG LICENSES

Treasurer of State		$290 40
Treasurer of State, Refund	$290 40	

ABATEMENTS

1941 Abatements		$ 2 45
Available	$200 00	
Balance to Summary		197 45
	$200 00	$200 00

INTEREST

Paid Wilton Trust Co.		$2,019 75
Paid Trust Funds		95 96
Appropriation	$2,500 00	
Rec'd Cemetery Trust Funds	12 80	
Balance to Summary		397 09
	$2,512 80	$2,512 80

TEMPORARY LOANS

Rec'd Temporary Loans, Wilton Trust Co.		$46,000 00
Paid Wilton Trust Co.	$46,000 00	

PAID ON TOWN DEBT

Wilton Trust Co. (Bonds Payable)		$3,000 00
Wilton Trust Co. (Notes Payable)		5,000 00
Appropriation	$8,000 00	
	$8,000 00	$8,000 00

PROPERTY OWNED BY THE TOWN, ESTIMATED VALUE THEREOF

Town Farm	$ 1,500 00
Town Office and Fixtures	500 00
Town Hall and Shed	2,200 00
Fournier House	1,000 00
School Buildings	200,000 00
Fire Trucks and Fixtures	5,000 00
Snow Fence	1,160 00
Tractors & Plows	6,000 00
Gravel Pit	100 00
Boiler	100 00
Cement Mixer	50 00
Total	$217,610 00

All of which is respectfully submitted for your consideration.

DOSITHEE J. GOSSELIN,
AMOS LABERGE,
ARTHUR COUTURE,

Selectmen of Jay.

WILLIAM D. HAYES, C. P. A.
STATE AUDITOR

HAROLD E. CRAWFORD,
MUNICIPAL AUDITOR
CHESTER A. DOUGLAS,
CHARLES G. DUDLEY,
DEPARTMENTAL AUDITORS

STATE OF MAINE

State Department of Audit

Augusta, Maine

February 9th, 1942

To the Inhabitants of the Town of Jay:

This is to certify that the State Department of Audit, represented by Roscoe M. Parsons, has made a partial examination of the accounts of your town officers for the year ending January 20, 1942.

Town Treasurer:
All receipts as recorded by the Treasurer were checked and found to be properly accounted for. All payments made were properly authorized and the cash balance was reconciled with the bank.

Selectmen:
All expenditures authorized by the Selectmen were properly supported by vouchers on file, however, the validity of certain of these is now under investigation by your County Attorney.

Tax Collector:
Very shortly after we started to examine the accounts of your Tax Collector, it became evident that a substantial shortage existed in his accounts. When asked in regard to the difference, he admitted that there was trouble with his accounts and this matter has been turned over to your County Attorney for investigation.

We are submitting herewith a list of taxes which, according to the records, were unpaid January 20, 1942. Representatives of this department will be at the office of your Selectmen during town meeting day. Any person whose name appears on this list for tax items which they have paid and for which they hold a receipt, cancelled check or money order receipt, is requested to present same to our auditors on that day in order that proper credit may be given.

Your full cooperation in this matter will result in a substantial saving to your town and may eliminate the added expense of a mail verification.

General:
A complete report of our findings will be submitted to your town officers as soon as proper verification is made of your outstanding tax accounts.

Thanking you in advance for your cooperation.

Respectfully submitted,

STATE DEPARTMENT OF AUDIT,

HAROLD E. CRAWFORD,

HEC|KEM *Municipal Auditor.*

1941 RESIDENT		Frank Dupres	$ 80 18
Charles A. Adams	$ 44 06	Charles Dean — Heirs	38 20
Belle Adams	58 80	W. S. Dow & Son	245 00
Mrs. E. F. Adams	4 41	James Drysdale	4 23
Edward Amburg	3 49	James Durrah	3 00
Fred Allen	2 45	Ralph Duplissea	3 00
Elwood Archer	7 00	Etienne Doiron	3 00
Alphonse Belanger	38 71	Folio DeSoto	5 45
Vivian Bryant	22 73	Leon Frechette	37 78
Lewis Burnham	95 55	Emery Fletcher	34 30
Minnie Bean	33 50	P. A. Foster	62 72
Wilfred Bernier	2 94	Mrs. John Fortier	58 80
Leo Belanger	34 30	Arthur Flagg — Heirs	24 50
Ralph Black	114 85	Felix Gallant	62 09
Roland Burnham	3 00	Elmer Gardner	20
Arthur Brown	3 00	Walter Goding	44 40
Paul Bonnevie	3 00	Mrs. C. Grimaldie	29 69
Calixte Boucher	3 00	Ralph B. Gould	50 96
John Breton	3 00	Eldon Gassett	49
Omer Bouvin	3 49	Harold Hardy — Heirs	41 65
Orie Blaisdell	3 00	Lelia Holman	19 60
Perley Cook	10 62	George Hiltz	44 10
Sadie Corliss	9 80	Helen Paine Hanscom	14 40
Mrs. Alfred Cote	14 70	Harold Hurd	3 98
Herman A. Childs	122 50	Horace Heckbert	3 00
Frank Casey	3 00	Antonin Henry	49
Leo Couture	3 00	Emile Henry	3 00
Robert Churchill	3 49	Anatole Hennessey	49
William Calden	5 45	Robert Hebert	3 49

Freeman Heath	$ 49	Charles Robinson	$ 3 00
Thomas Joudrey	22 05	Sylvia Rathey	49
Charles James	33 28	Henry Roy	49
Abbott Jewett	119 56	Nazirre Richards	49
Bruce Kittridge	3 00	John Swett	11 79
Amos Kujala	70 87	D. R. Stewart — Heirs	58 80
Eino Koljonen	110 26	J. M. Seamon — Heirs	170 28
Bert King	100 00	W. H. Small — Heirs	7 65
Ivan Lord	17 24	F. G. Smith — Heirs	4 90
Julien Leblond	3 92	Hamlin Smith	17 15
Fred Legere	49	Colby Spinney	9 80
Edgar Legere	3 49	Mrs. Raymond Stanley	12 25
Alfred Leblond	3 00	Stuart Souther	235 20
Albert Lacross	3 49	T. J. Seamon	6 86
E. J. Moulton — Heirs	49 00	Raymond Stanley	3 00
G. S. Mason	7 90	Antonin Soucy	49
Helen Macomber — Heirs	23 00	Willis Tobin — Estate	51 45
J. H. Macomber	100 94	W. R. Tilton	86 30
L. A. Morse	167 89	E. V. Thompson	57 09
Hiram McLaughlin	13 40	Valerien Tardif	3 00
J. A. McCourt	46 37	Alphege Tardif	3 49
E. B. Maxwell	68 00	Pierre Veilleux	3 49
Roland Maxim	5 88	Roland Veilleux	3 00
Bessie Morrill	58 80	O. S. Waite — Heirs	98
Dan T. McLaughlin	49	R. F. Wright	29 66
Earl McCrillis	5 94	Mabel Walsh	4 81
Sidney Maxwell	2 45	Mabel Walsh	76 29
Marcel McGraw	3 00	Robert White	24
Mrs. Joseph Nadeau	58 80	Gertrude Wilkins	224 42
William Newhall	37 24	Alvah White (W. Kenney)	73 62
Clyde Nichols	21 13	Clarence Wright	98
E. D. Orr — Heirs	112 70	Richard White	74
Charles Purington	2 21	Robert Woods	3 00
Henry Plaisted	96	Wilbur Ward	3 98
Calixte Plant — Heirs	29 40	Lou Walker	3 00
Howard Parker	257 69		
W. H. Pike — Heirs	66 72	NON-RESIDENT	
Mary Pike & Ida Fuller	99 23	Rosa Allen	$137 20
Emil & Erkki Pulkkinen	179 40	Arthur Blaisdell	2 45
Bertha Pike	161 70	Erlon Bowie	39 20
Albert Pomerleau	3 49	Howard Dyke	122 50
Henry Plant	3 74	George O. Eustis — Estate	1 23
Charles Paine	49	Gordon Brothers	98 00
Joseph Quirrion	3 00	Gulf Gas Co.	30 63
Philip Raymond	49 00	Roy Hinkley	19 60

Jenney Gas Co.	$ 6 13
Harold L. Kyes	29 40
L. D. Sudden — Heirs	29 30
Clement Lothrop	14 70
A. C. Macomber	9 80
Roland Melcher	53 90
Maine & N. H. Granite Corp.	2,352 00
George Pettingill	14 70
George Pettingill	4 90
Peter Quirrion	9 80
A. P. Richards	19 60
R. W. Trask	19 60
G. H. Virgin	1 23
Mrs. E. J. Wills	1 23
Everett Wheelwright	19 60
Fred Wilkins	17 15
David Russell	33 50
Emma Smith	71 05
Nelson Fuller	2 00
John Kelly	3 00
Donat Labbe	3 00
	$8,048 71

1940

Adams, Charles	$24 00
Amberg, Edward	50
Blaisdell, Orie	2 00
Burnham, Roland	3 00
Castonguay, Paul	3 00
Cailler, George	3 00
Casey, Frank	3 00
Couture, Leo	3 00
Dellesandra, Nickila	3 50
Gross, A. C.	3 00
Hunt, Walter	3 50
Hurd, Orren	3 00
Henry, Nerle	3 50
Hiscock, Eldred	3 00
Kittredge, Bruce	3 00
Lacroix, Albert	3 50
Lasko, Andrew	3 00
Mason, Guy	3 00
Nichols, Clyde	3 00
Newton, Lucians	3 00
Ouellette, Romeo	$ 3 00
Pulkkinen, Erkki	3 00
Rea, Joseph	3 50
Sabine, Mearl	3 00
Staples, Clarence	3 00
Soucy, Frank	1 40
Stanley, Raymond	3 00
Tardiff, Valerien	50
Walker, Harry	3 00
Adams, Belle	1 00
Belanger, Alphonse	3 50
Boucher, Willie	3 00
Burnham, Lewis	16 00
Block, Ralph	8 00
Burnham, Roland	2 50
Castonguay, Arthur	50
DeSoto, Falco	4 25
Fletcher, Emery	76 00
Foster, P. A.	15 50
Farrington, Wallace	54 00
Foss, Eugene	3 00
Gross, M. A.	10 50
Howard, Leona	2 00
Hennessey, Anatole	50
Jones, Harry	3 00
Kujula, Amos	66 75
Look, Mabel	30 00
McCourt, J. A.	4 00
Maxwell, E. B.	25 15
Maxim, Roland	6 00
Meader, C. H.	3 00
Morin, Arthur	50
McCrillis, Earl	3 75
McCourt, Allen	1 75
Nichols, Clyde	15 25
Purington, Charles E.	2 00
Parker, Howard H.	31 88
Paine, Charles	50
Roy, Henry	50
Richards, Joseph	50
Staples, J. C.	12 25
Seamon, T. J.	11 75
Tweedie, W. J.	3 00
Tracey, Fred	11 25
Thompson, E. V.	56 00

Wilkins, Arthur — Estate	$39 25
Walsh, William — Heirs	11 00
Waite, Alvah	50
Welch, John Q. Jr.	10 25
Walker, Lon C.	50
Essolene Gas Co.	12 50
Jenney Gas Co.	12 50
Letalien, Paul	25 00
Macomber, C. M.	15 00
Morrow, Frank X.	35 00
Wills, E. J.	1 25
Cote, Wilfred	50
	$755 18

1939

Charles E. Belanger	$ 7 47
Wenhelas Boucher	3 00
Harold Bean	19 46
Roland Burnham	4 58
Ralph Black	5 26
Harry Crockett	3 00
Folco DeSoto	7 47
Daniel Fletcher	5 63
M. A. Gross	11 94
Linwood Kneeland	3 00
Bruce Kittredge	3 00
Leon Look	6 16
Alfred Leblond	40
Joseph LePage	3 53
Mike Lasko	3 00
Lucien Michaud	3 00
Amedee Morin	3 00
Lindsay Meader	3 00
Allen McCourt	3 00
Earl McCrillis	4 58
Durwood Merrill	3 00
A. W. McCourt	3 00
G. A. Mason	3 00
Lucious Newton	3 00
Romeo Ouellette	3 00
Fred Perry	3 00
Emilio Pelletier	3 53
Harry Robinson	3 00
Clarence Staples	$ 3 00
Merle Sabin	3 00
Carl Thompson	5 52
Eugene Tessier	3 00
Paul Therrien	1 03
Fred Trask, East Jay	3 00
Charles Adams	34 45
John Alvino	21 04
Fred Allen	53
W. D. Beans — Heirs	3 95
Lewis Burnham	19 46
Wilfred Breton	53
Joseph Cote	53
Rosaire Couture	53
Albert Chabot	53
John Durrell	10 52
Charles H. Dean — Heirs	2 63
Joseph Fournier	4 47
Leon Frechette	11 31
P. A. Foster	16 83
Wallace Farrington	53 92
Felix Gallant	53
George Hiltz	2 37
Horace Hall	5 00
Tony Henry	53
Howard Jackson	53
Ivan Lord	3 16
Charles Leadbetter	2 63
J. A. McCourt	1 21
Roland Maxim	7 89
C. H. Meader	3 16
Roland Maxim, Jr.	53
Charles E. Purington	11 57
Charles Paine	53
Joseph Rea	53
Dana Spiller	15 52
J. C. Staples	15 78
Mrs. Raymond Stanley	53
T. J. Seamon	17 62
Charles Stewart	1 32
Annie Thompson	53
Fred Tracy	1 32
E. V. Thompson	57 98
Arthur Wilkins — Estate	35 61

Mabel Walsh	$ 13 15
Jenney Gas Company	6 58
Clyde Nichols	4 98
	$538 88

1938

Charles Adams	$31 50
Edward Amburg	3 00
Alphonse Belanger	3 25
Lewis Burnham	9 00
Mathias Bonnevie	3 00
Harold Bean	11 25
Charles Belanger	3 50
Fred Burnham	3 00
Paul Bonnevie	3 00
Stanilas Boucher	3 00
August Boucher	3 00
John Breton	3 00
Everett Benard	3 00
Herman Charles	3 00
Joseph Curtis	3 00
Roland Cote	3 50
Leo Couture	3 00
George Cailler	3 00
Charles Dean — Heirs	2 50
Folco DeSoto	8 75
Mrs. Lillian Dube	3 00
Joseph Fournier	46 25
Wallace Farrington	49 25
Raymond Fuller	3 50
Eugene Foss	3 00
Harry French	2 50
Leon Frechette	13 75
Arthur Fournier	3 00
Adolph Filteau	3 00
Roland Gastonguay	3 00
M. A. Gross	24 25
Maurice Gallant	3 00
John Haines	3 00
Neri Henry	3 50
Robert Hebert	3 00
Edward Haskell	3 00
Allie Jones	3 00
Bruce Kittredge	3 00
J. H. Look	$ 1 21
Mike Lasko	3 50
Arthur Lovejoy	3 50
Newell LePage	3 00
Archie Landry	3 00
Guy Melcher	3 00
J. A. McCourt	5 50
Robert Maxwell	43 25
R. A. Maxim	1 25
Earl McCrillis	4 50
Arthur Morin	3 00
Lugi Marchetti	50
Victor Moreau	3 00
Rosario Ouellette	3 00
Romeo Ouellette	3 00
Charles Purington	17 25
Rodney Page	3 00
Frank Pelletier	3 50
Harry Robinson	3 00
Guy Robinson	3 00
Everett Roades	3 00
Henry Roy	2 00
Carl Ryder	50
Dana Spiller	15 50
J. C. Staples	25 50
Vincent Strout	3 00
C. C. Thompson	50
Fred Tracy	5 50
E. V. Thompson	64 25
John Terrio	3 00
Eugene Tessier	3 00
Paul Therrien	3 50
Peter Vangeli, Sr.	3 00
Dearborn William — Heirs	2 00
R. F. Wright	25 75
E. M. Wright	5 00
Harry Walker	3 00
Ovie Coolidge	10 00
Richfield Gas Co.	15 00
Richard Trask	25 00
E. J. Wills	2 20
Carroll Welch	12 50
	$631 91

1937	
Otis Richards	$ 5 00
Richfield Gas Co.	20 00
Richard Trask	60 00
A. Belanger	3 00
W. D. Bean — Heirs	6 00
Lewis Burnham	11 25
Antonio DeMillo	3 75
W. L. Dow & Son	22 75
Wallace Farrington	2 75
M. A. Gross	18 25
S. V. Harlow	16 25
R. E. Jewett	6 25
J. H. Look	2 50
J. A. McCourt	8 75
Charles Paine	8 00
Dana Spiller	11 15
F. Thompson	55
A. L. Tripp	7 00
E. V. Thompson	135 00
R. F. Wright	2 25
Edward Amburg	3 00
John Breton	3 00
Millard Blaisdell	3 75
Joe Blanchard	75
Roland Burnham	4 25
Arthur Brochu	4 50
August Boucher	3 00
Joseph Bonnevie	3 00
Arthur Bonnevie	4 25
Mathias Bonnevie	3 00
Joseph Blair	3 00
Fred Burnham	3 00
Albert Chabot	3 00
Wilfred Cormier	3 00
Leo Couture	3 00
Larry Charity	3 00
Roland Cote	3 00
Ben Cowan	3 00
Folco DeSoto	3 00
Philas Doiron	4 00
Ralph Dill	75
Nelson Dalton	4 00
Peter Ercolini	3 00
Adolph Filteau	3 00
Arthur Fournier	$3 00
Raymond Fuller	65
D. V. Fletcher	5 00
Roland Gastonguay	3 00
Roland Gelinas	3 00
Paul Gastonguay	3 00
Earl Greenleaf	1 25
Emile Gingras	3 00
W. G. Hogan	8 75
Sam Hill	4 00
Rudolph Jacques	3 75
Mike Lasko	3 00
Albert LaCroix	3 75
Amedee Morin	3 00
Victor Moreau	3 00
Arthur Morin	3 00
Allen McCourt	3 00
Linwood Neeland	3 75
Rosario Ouellette	3 00
Edward Paine	7 75
Emilien Pepin	3 00
Louis Putnam	3 00
Emile Perry	3 00
Henry Roy	4 75
Nazirre Richards	3 00
Guy Robinson	3 00
Robert Ryder	3 00
Harry Robinson	3 00
Everett Roades	3 00
Lanson Reed	2 75
Ernest Simoneau	3 00
C. C. Thompson	2 50
Percy Tilton	3 00
Peter Vangeli	6 25
Charles Walker	3 00
Thomas Wetmore	3 00
	$548 60

1936	
Victor Abrevaya	$ 4 01
W. D. Bean, Est.	6 61
Lewis Burnham	13 36
M. Bonnevie	1 01
Millard Blaisdell	3 76

John Boutilier	$ 2 02
Peter Caron	2 02
Albert Chabot	3 76
Folco DeSoto	8 04
Charles Dean, Est.	3 28
W. L. Dow & Son	56 47
M. A. Gross	13 24
S. V. Harlow	24 16
W. L. Hogan	8 80
Rudolph Jacques	4 01
R. E. Jewett	44 35
Albert LaCroix	4 01
R. A. Maxim	2 02
Robert Ouellette	76
Charles Paine	6 53
Powers & Smith	36 04
Harry Robinson	5 52
H. A. Strout, Est.	44 40
A. L. Tripp	21 40
Peter Vangeli	5 52
Dearborn Williams	4 76
Otis Richards	15 12
Richfield Gas Co.	15 12
Dan Allen	3 00
Mathias Bonnevie	3 00
Joseph Blanchard	3 00
Roland Burnham	3 00
Florin Burhoe	3 00
Arthur Bonnevie	3 00
Peter Caron	3 00
Herman Charles	3 00
George Constant	3 00
Albert Cote	3 00
Ralph Dill	3 00
D. V. Fletcher	1 00
Tony Henry	3 00
Honory Jolicoeur	3 00
J. A. McCourt	3 00
Victor Moreau	3 00
Arthur Morin	3 00
Emilien Pepin	3 00
Emelio Pelletier	3 00
Lewis Putnam	3 00
Henry Roy	3 00
Omer Richards	3 00
Charles Smith	$3 00
Ernest Simoneau	3 00
Eugene Tessier	3 00
Carol Welch	3 00
Charles Walker	3 00
	$439 10

1935

Lewis Burnham	$10 04
Mathias Bonnevie	4 10
Roland Burnham	3 88
Florin Burhoe	3 00
Millard Blaisdell	88
Peter Caron	4 18
Albert Chabot	3 88
Folco DeSoto	7 40
Frank Dallesandre	3 00
Earl Dunham	5 20
Theodore Dostie	3 00
Joe Dubrille	3 88
Charles Bean, Est.	3 08
Wallace Farrington	10 48
M. A. Gross	3 00
Noel Gastonguay	3 00
W. L. Hogan	8 28
George Hennessey	3 00
Rudolph Jacques	3 00
Albert Lacroix	4 10
R. A. Maxim	2 20
Arthur Morin	3 00
Lewis Putnam	4 10
Emelio Pelletier	3 00
Powers & Smith	26 40
John Pineau, Jr.	4 40
Nazirre Richards	3 00
Arthur Simoneau	3 00
Charles Smith	3 00
M. A. Stewart	5 20
A. L. Tripp	17 08
Joseph Therrien	3 00
Peter Vangeli	6 30
Dearborn Williams	9 88
Charles Walker	3 00
Archie Wedge	3 00

Vern Young	$3 00
Otis Richards	4 40
	$197 34

Melvin Gross	$3 00
W. L. Hogan	8 42
	$131 91

1934

Lewis Burnham	$ 9 33
August Boucher	3 00
Mathias Bonnevie	36
Peter Caron	7 29
Etienne Caron	4 36
Albert Chabot	3 90
Wilfred Cormier	3 00
Folco DeSoto	5 03
Theodore Dostie	3 00
Arthur Fournier	3 00
Waldo Greenleaf	4 13
Rudolph Jacques	3 00
George Knowles	3 00
Roland Maxim	3 41
Arthur Morin	3 90
Emelio Pelletier	3 00
Nazirre Richards	3 00
Eugene Smith	3 00
A. L. Tripp	33 54
Carol Welch	3 00
Charles H. Dean — Est.	3 39
Otis Richards	4 52
Wallace Farrington	7 33

1933

Henry Roy	$3 00
Arthur Simoneau	3 00
Ernest Simoneau	3 00
George Knowles	3 00
R. A. Maxim	1 16
William Marceau	3 00
Ernest Matthew	3 00
Arris Nadeau	5 79
Emelio Pellitier	3 00
Arthur Chabot	3 00
Albert Chabot	3 00
Joseph Dubrille	3 00
Armand Binette	3 00
	$39 95

1932

Dana Chicoine	$4 02
Arthur Morin	3 00
George Whynot	3 00
	$10 02

TAX DEEDS

January 20, 1942

	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931 & Prior
Adams, Belle	$ 63 67	$ 66 79	$ 63 67	$ 27 15						
Adams, Fred	3 67	8 93		8 67						
Allen, Fred		19 45	18 67							
Amberg, Edward		6 19								
Allen, Charles			11 45							
Burnham, Richard						$ 16 87	$ 17 23			
Burnham, Lewis	93 67	98 35	95 34	95 34	$ 96 06	69 67	71 47			
Belanger, Alphonse	37 17	40 49								
Belanger, Leo	16 27									
Belanger, Leo	12 67									
Bryant, Vivian	22 86		22 67	13 67						
Bowie, Erlon	43 67	45 75	43 67	43 67						
Bradbury, Bertha C.		179 07	171 51	125 76						
Begin, Ernest		189 94								
Bean, H. D. — Estate				22 34	22 46	5 87	2 26		$ 48 69	
Boucher, Cassemaie							21 75			
Cote, Alfred — Heirs	18 67	19 45								
Clark, Helen — Heirs	1 67									
Corliss, Sadie	13 67	14 19	13 67	13 67	13 75	12 47	12 71	$ 11 39	11 79	$ 11 59 (1931)
Clark, H. A.							24 01			
Dow, W. L. & Son	173 22	132 01								
Dow, W. L. & Son	82 68	86 83	82 67	82 67						
Dean, Charles — Heirs	42 67	44 75	42 67	42 67	42 99	33 85				
Durrell, John H.	13 67		13 67							
Davenport, Arthur	38 67									
Dyke, Howard	129 22	135 67	98 67	12 42						
Eustis, George — Heirs	4 92	4 99								
Farrington, Wallace	43 67	87 83				74 07				
Fortier, John — Heirs	63 67	77 31	78 67							
Frechette, Leon	29 77	45 75								
Fournier, Alex					8 71	8 07	8 19		7 73	
Foster, Alice							83	7 53		
Gallant, Felix	54 17									

	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931 & Prior
Gossett, C. A. — Heirs			53 67	53 67	54 07	47 67	48 87	42 27		
Gingrass, Joseph				24 82						
Hardy, Harold — Heirs	46 17	48 38	41 17							
Hinkley, Roy — Heirs	23 67	24 71	23 67	23 67	23 83	21 27	21 75	19 11	23 97	
Hiltz, George		17 94								
Holman, Lelia			15 00							
Hammond, E. P.										$ 4 52 (1930) 4 46 (1931)
Jodrey, Thomas	16 17									
Jewett, Abbott	104 22	106 20								
James, S. R.	43 67	45 75	43 67	43 67	31 99	38 87				30 67 (1928) 28 56 (1929)
Jackson, Lizzie				33 67	33 91	30 07	30 79	26 83	28 03	29 23 (1930) 27 43 (1931)
Jewitt, Richard				117 84						
Johnson, H. O.				3 67		91 67	94 07			
Kyes, Harold	33 67	35 23	33 67	38 67	38 95					
Kujala, Amos				50 32						
Kyllonen, Erkki					101 44	162 57	161 77			
Lothrop, Clement	18 67	19 45	18 67	18 67	18 79	16 87				
Lord, Ivan		40 49	67							
Macomber, Ralph				8 67						
Macomber, Arthur C.					17 79	15 87				
McCourt, J. A.	43 67	45 75	43 67	43 67	43 99	38 87				
Meader, C. H.	45 17	47 38		51 17						
Meader, C. H.	7 67	7 93								
Moulton, E. J. — Heirs	32 33									
Moulton, E. J. — Heirs	52 34									
Moulton, E. J. — Heirs	4 34									
Melcher, Roland	58 67	26 35								
Maine & N. H. Granite Corp.	2,412 53	2,536 98								
Merriman, W. S.		56 27								
Morse, M. N.						42 17				
Nash, Joseph — Heirs				129 17	130 17	114 17	117 17	100 67	105 67	
Orr, E. D. — Heirs	113 22	118 89	113 17	113 17						
Orr, E. D. — Heirs	7 67	7 93	7 67	7 67						
Paine, Charles				48 67						
Parker, Howard H.	187 62									
Parker, Howard H.	22 07									

	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931 & Prior
Parker, Howard H.	12 07									
Parker, Howard H.	12 07									
Parker, Howard H.	4 57									
Pike, Bertha	32 17									
Pulkkinen, Emil & Erkki	184 22	193 53	184 17	184 17						
Plante, Calixte — Heirs		59 32	62 17	13 67						
Pettingill, George		96 43	17 67	16 67	12 66					
Purington Charles			119 17	119 17	120 09	105 37	108 13	81 85	77 65	10 65 (1930) 94 75 (1931)
Pettingill, Marjorie			13 67	13 67	13 75	12 47				
Purington, Perry										30 17 (1926)
Quirrion, Peter	13 67	14 19	13 67	13 67	13 75	12 47				
Robinson, C. E. — Heirs	62 42									
Richards A. P.	23 67	24 71	23 67	23 67	23 83	21 27				
Revirs, I omie		13 19								
Smith, Hamlin	21 17	20 08	3 67	13 67	6 57					
Smith, F. G. — Heirs	8 67	55 31	80 01	78 01	121 76	106 54				
Spiller, Dana	90 64	98 34	93 67	93 67	88 23	82 87	81 98			
Soule, L. D. — Heirs	114 22									
Stewart, D. R.	63 67	66 79	63 67							
Stanley, Mrs. Raymond	14 17	16 82								
Seamon, J. M. — Heirs	47 42	188 62	179 59	113 90						
Swett, John	22 67									
Swett, John	11 17			6 17						
Small, William — Estate		66 79	52 02							
Strout, O. B.			53 67							
Sanborn, Bert				11 17	11 23	10 27	10 45	9 46	9 76	
Staples, J. C.		17								
Tufts, Nellie						10 27				
Thompson, C. M. — Heirs					30 54					
Tilton, W. R.	88 67	93 09	104 17	83 92	104 97	72 58	38 88			
Tracy, Fred	63 67	66 79	36 04							
Trask, R. W.	17 67	18 45	17 67	17 67						
Trask, R. W.	7 67	7 93	7 67	7 67						
Tilton, Anthony W.			3 67							
Towle, Morris				124 17	125 13	109 77	112 65			
Thompson, Frank H.					3 29			13 67		
Tripp, A. L.					104 97					

	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931 & Prior
Tremblay, Frank						74 07	13 46			
Vangeli, Peter	6 17		6 17							
Virgin, G. H.	4 92	4 99	8 67	8 67	8 71	8 07	8 19	7 53	7 73	
Welch, John Q.	43 67									
White, Delance	11 17	11 56								
Waite, O. S. — Heirs	4 67		4 67							
Wright, A. J.	18 67	38 49	38 67	38 67		34 47	20 31			
Walsh, William — Heirs	28 67									
Wilkins, Arthur — Heirs	177 62		28 28	28 28	28 44	25 88				
Wheeler, N. J. — Heirs	5 67	5 77	5 67	5 67						
Wilkins, Fred & Arthur — Hrs.	21 17									
Wilkins, Fred & Bubier, E. E.		15 23								
Wright, R. F.		92 25	27 67	105 34		76 03	94 07			
Welch, Clifford				13 67						
Wilson, Matthew				24 22						
Young, S. N.				104 17	104 97		94 07			
	$5,516 26	$5,758 22	$2,401 21	$2,562 29	$1,601 79	$1,603 34	$1,215 06	$320 31	$321 02	$272 03

Report of Jay Fire Department

To the Citizens of the Town of Jay:

We, the officers of North Jay Engine Company No. 1, render to you our fifteenth annual report.

Number of calls			83
General Alarms		78	
Silent calls		5	
Chimney Fires	65		
Buildings	8		
Grass and Forest Fires	6		
Auto Fires	4		

Owing to the fact that we have organized an AUXILIARY FIRE FIGHTING UNIT of 55 men in connection with *Civilian Defense,* we find ourselves short of equipment with which to give these men practical training.

Our equipment that we now have is in very good condition, but compared with other Towns of our size, we should have more equipment.

We are asking the Town for a building to house our present equipment and any additional equipment that we may get either through the Government or by vote of the Town.

During the past year we have purchased 450 feet of 1½-inch hose for use where there is a limited supply of water or with a portable pumper. Also we have purchased two Indian Fighters for use in woods fires.

In view of the emergency, we feel that it is important that in reviewing the equipment, immediate action should be taken at this Town meeting if it is considered necessary.

We wish to express our appreciation to the people of the Town, especially those who live some distance from the Fire Station, for their patience when conditions have made it appear that there had been an unnecessary delay in answering calls.

Respectfully submitted,

HARRY STANSFIELD, *Chief.*

ANNUAL REPORT OF THE TREASURER OF THE JAY MINISTERIAL FUND FOR THE YEAR 1941

Amount loaned Town of Jay on note		$738 00
Amount received from F. E. Farnham, interest on note		33 21
		$771 21
Paid Celia Bean for Baptists	$ 6 20	
Paid Annie Thompson for Baptists	6 20	
Paid Millie Taylor for Universalists	9 10	
Paid Fostina Farnham for Methodists	10 67	
Paid H. E. Briggs for Advents	1 04	
		33 21
Amount at interest		$738 00

ROGER K. ALLEN, *Treasurer.*

ANNUAL REPORT OF THE TREASURER OF THE JAY SCHOOL FUND FOR THE YEAR 1941

Amount loaned Town of Jay on note		$1,110 00
Value of land in Leeds		200 00
Total Value of fund		$1,310 00
Received of F. E. Farnham, Int. on note		$49 95
Received of H. E. Lincoln for hay		12 00
Total		$1,371 95
Paid taxes on land in Leeds	$ 6 40	
Paid F. E. Farnham, Int. on note	49 95	
Paid F. E. Farnham, balance on income of	5 60	
		64 95
Balance due fund		$1,310 00

ROGER K. ALLEN, *Treasurer.*

NILES MEMORIAL LIBRARY ASSOCIATION

Report for the Year Ending December 31, 1941

RECEIPTS

Balance from 1940	$359 75	
State Stipend	35 00	
Town of Jay	500 00	
Book Fines	20 74	
Coupon Interest	160 00	
		$1,075 49

EXPENDITURES

Insurance	$149 75	
Librarian	260 00	
Janitor	178 25	
Lights	37 56	
Fuel	245 15	
Safe Deposit Rental	3 60	
State Stipend	35 00	
	$909 31	
Balance	166 18	
		$1,075 49

ELIXA M. NILES FUND

RECEIPTS

Balance from 1940	$1,337 31	
Use of Land	1 00	
Coupon Interest	842 00	
		$2,180 31

EXPENDITURES

Books	$268 04
Magazines	94 81
Miscellaneous Duties	22 75
Repairs	127 46
American Library Association	3 00
Postage & Miscellaneous supplies	10 39
Sinking Fund	100 00
Exchange of Canadian coupons	16 26

Exchange of Bonds	$184 20	
Treasurer	25 00	
	$ 851 91	
Balance on hand	1,328 40	
		$2,180 31

Respectfully submitted,

FRANK E. PURINGTON, *Treasurer.*

North Jay, Maine, January 19, 1942.

This is to certify that I have examined the records of the Niles Memorial Library Association and find them correct.

RALPH B. GOULD, *Auditor.*

Report of Jay School Board

Jay, Maine, Feb. 2, 1942.

Your School Board respectfully submits the following recommendations for the support of the different school activities the ensuing year:

For support of Common Schools (including teachers, janitors and conveyance salaries and fuel, books and supplies)	$20,000 00
For Support of High School	11,500 00
For Insurance, Repairs and Miscellaneous	2,000 00
For Superintendent	600 00
For Domestic Arts	500 00
For Flags	25 00

EMILE J. DUBORD,
JOSEPH K. DROTTAR,
EVA M. KYES.

Report of Superintendent of Schools

To the School Committee and Citizens of Jay:

I present at this time my seventeenth annual school report.

This report will not vary so very much from previous reports for the simple reason that all deal with the same subject. Schools and finance. However, I do hope you will take the time to examine it carefully, not for any literary merit it may contain, but because I have attempted to tell you some of our important school objectives, how the schools are going and our financial standing. The tables of statistics will show you the names, salaries, etc., of the teachers. One table will show the number of children in the different schools and grades. The financial report will tell you at a glance how much the running of the school has cost.

With the different and worth while activities connected with the schools, such as the teaching of music, health, safety, physical education, morals, citizenship and Democracy, we do well always to keep in mind that the fundamental work of our Public School System still is and in all probability will be for a long time to come, the teaching of Reading, Writing and Arithmetic.

These are the vital things for us to remember for they are truly basic in importance. Of these I should emphasize most strongly the teaching of Reading. For reading ability enables a pupil to understand his other subjects. It is also the key necessary for unlocking the available information accumulated in past ages and for a proper understanding of the rapid events of the present.

In spite of the moving pictures and the radio, important as both are in our daily life. We still get the greater part of our information from reading. We should also get many hours of enjoyment during our leisure time from the same source.

The supply of good reading, — papers, magazines and books on every conceivable subject is readily available and practically inexhaustible, whether we wish to read for pleasure or information. Bearing this in mind children should be taught to read readily and easily so that they may enjoy reading to learn as well as learning to like the act of reading. These two objectives seem to go together. Few people who do not like reading will ever spend much time doing so. And those who spend little or no time in reading are missing much that can be obtained in no other way.

To make the realization of this objective more easy to achieve, the old type of reader is rapidly giving place to a new type which aims not only to give information but does it in an attractive manner. In short makes reading a fascinating pleasure as well. These books are readable. These are import objectives in a reading program. Our schools are well supplied with these modern books. The children love to read them.

Modern text-book companies constantly keep these objectives in mind, whether the book be a reader, a history, a geography or whatever kind of book it may be. This accounts for the difference between the old and the new.

To be able to develop in the child a genuine love for reading is justification enough in and of itself for the great expenditures of both labor and money which we are glad to make. For this love for reading may be the chief contribution of the schools to the child which will carry over and go with him in after life when his school days are over. It will be a constant source of pleasure and inspiration to him during his leisure hours.

I think our schools are doing a good grade of work. The teachers are faithful servants, who are always striving earnestly to do their job efficiently and well. And a rather substantial part of their income is gained through a realization of work well done.

My experience has been that relatively few teachers remain long in the profession just for the money compensation alone. Most any field of activity offers better remuneration.

We are about to face many new and baffling problems in the near future as America goes on to a total war program. These will make the successful operation of our schools difficult. And one of these will be to keep our high standard of achievement unimpared.

Conservation, or the entire elimination of many things to which we have become accustomed may become more and more necessary.

At this particular time and place I wish to call to the attention of pupils, teachers and janitors alike the real need for more careful and economical use of all kinds of school property and supplies. Please do not misuse text-books, waste paper, use fuel economically, save electric power when it can be done. Carefully control your heating units. Turn off electric lights when not absolutely needed. Janitors as well as teachers please take notice. Each of these items by themselves may be small, but altogether they make up an important part of the cost of running a school system. Our motive in this is not altogether altruistic. Since the cost of school supplies is rapidly advancing and since we have only a limited supply of funds to carry on our school program, it is evident that if money can be saved along these lines, more will be available for teachers' salaries. It will be necessary to increase this part of our expense account if we hope to be able to retain our best teachers and the best is what we want.

The cost of living is going higher. Already our Board has increased our teachers' salaries by $1.50 per week. This move, I am sure, was justified and will be approved by the citizens of the Town, and appreciated by the teachers. But another substantial increase in salaries will be necessary when the election of teachers for another year comes around. I feel confident that our citizens will realize the importance of this and supply the funds necessary to give our teachers a wage commensurate with the service which they gladly render.

The grossly inflated salaries of the so called "War Workers" has caused some discontent among our teachers and we cannot blame them altogether for this feeling. However, our teachers would do well to remember the vital fact that those who are doing faithful and efficient work in school are sure of continued employment, even though their pay may not be large. Many war workers, who now are reaping a rich financial harvest, will, as soon as the war is over, without doubt, be walking the streets in search of work of any kind and at any wage.

Permanent employment, and thus a feeling of security, is enjoyed by good teachers more than by many other class of workers. Let us remember this especially at this time.

During the summer several changes were made in our teaching staff. Some transfers were made. The appropriate table gives this information.

The controversy over the closing of some rural schools waxed warm during the summer. This seems to be dying down. Certainly the children involved are being given excellent instruction in the central school to which they are being transported. This building is in no sense of the word inadequate to the proper care and instruction of the pupils, nor are the rooms filled to capacity let alone being overcrowded. The conveyance is entirely satisfactory. And a substantial saving in money is being realized.

I presume that you will want my advice upon the closing of these rural schools at the March meeting. If you read this report, this advice will not be necessary. I do not feel that it is a superintendent's business to give the Town advice on what schools to run or not to run. For after all the schools belong to the Town and they have to support the schools which they desire to retain. Rather will I give you the arguments both for and against the rural school situation and leave the decision up to you.

Whether we like it or not, and we here in Maine are prone not to like some changes too well, we are certainly moving into a new era in our school program. As the Federal Government puts more and more money into our school business, more and more are they going to dictate to us what kind of schools we are going to have. And the one room rural school is definitely on the way out. The considered opinion of school administrators is that the one room school is the most expensive and least efficient unit in the school system. Many notable exceptions to this opinion can readily be cited.

Centralized schools are the order of the day. Thousands of rural schools have been closed in the United States during the last few years. I predict that during the next twenty years we shall see many far-reaching changes in our school program and look back upon the present and wonder why the change to large centralized efficient modern schools was so slow in coming to pass.

On the other side of the question the chief argument seems to be that the particular district concerned wants their school and is willing to maintain it.

Our financial report should be carefully looked over. Our Board has asked for a larger appropriation for the support of schools for the coming year. Increased cost of every item in the school program is the reason. In our appropriation for Repairs and Insurance, we have a substantial balance unexpended. We have accordingly reduced our estimated budget for these things during the next year.

In closing this report please allow me to express my appreciation to all who have made the last year pleasant and successful. The loyalty of teachers and the cooperation of all Town officials is sincerely appreciated by me.

Respectfully submitted,

ARNOLD M. SANBORN,

Superintendent of Schools.

JAY TEACHERS TO JANUARY 1942

NAME — SCHOOL	TERMS EXP.	PRESENT SALARY		EDUCATION
Romolo Lorenzi — North Jay	21	$25.50	per week	Farmington Normal
Mildred Look — North Jay	16	18.50		Gorham Normal
Virginia Hodgkins — North Jay	3	16.00	Resigned in June	F. S. N. S.
Janette Lidstone — North Jay	20	19.50	Res. in Jan. 42	F. S. N. S.
Marcia Brown — North Jay	27	19.50	Elected in Jan. 42	F. S. N. S.
Albert Miller — Jay	49	25.50		Partial Normal
Alice Wilkins — Jay	18	18.00	Res. June	F. S. N. S.
Helen Clark — Jay	13	19.50	Trans. Canada Cor.	F. S. N. S.
Harriet Watson — Jay	6	17.50		F. S. N. S.
Arabine White — Brick	94	26.50		F. S. N. S.
Theda Munson — Brick	71	21.00		F. S. N. S.
Blanche Applebee — Brick	80	23.50		F. S. N. S.
Ilda Allen — Jewell St.	58	23.55	Resigned	F. S. N. S.
Thelma Foss — Jewell St.	71	19.50		Jay High
Alice Frederick — Jewell St.	19	21.50		F. S. N. S.
Janette Lidstone — Jewell St.	20	Transferred to No. Jay		F. S. N. S.
Margaret Connors — Jewell St.	1	17.50		Perry Normal
Ruth Allen — Riley	27	20.50		Middlebury College
Ingrid Waite — Riley	15	17.50		F. S. N. S.
Mildred Shepherd — Bean's Cor.	67	19.50		F. S. N. S.
Thelma Foss — Lake	71	18.00	Trans. to Jewell St.	Jay High
Verna Grant — Macomber Hill	51	18.00	School Closed	Lancaster Normal
Mary Chiaravalloti — Stone's Cor.	14	19.50		F. S. N. S.
Helen Clark — Canada Cor.	13	17.00	Trans. to Jay	F. S. N. S.
Hilma Foss — Canada Cor.	10	16.00		F. S. N. S.
Charlotte King — Stubbs Mills	0	17.50		F. S. N. S.
Hilma Foss — Stubbs Mills	10	16.00	Trans. to Canada Cor.	F. S. N. S.
Cecil Carter — Music Supr.		27.77	Resigned	Doane College
Frank Stone — Jay High	67	$2,300	per year	Bates College
Geo. Bishop — Jay High	20	1,050	Resigned	Bates College
Fay Gordon — Jay High	45	1,050		Bates College
Laura Johnson — Jay High	18	950	Resigned	Boston Y. M. C. A.
Jas. Connors — Jay High	7	1,100		Boston College
Phyllis Clark — Jay High	6	1,000		Bliss Bus. College
Chas. Maguire — Jay High	2	900	Resigned	Colby
W. S. Brewster — Jay High	3	900	Resigned	U. of Maine
Jean McDonough — Jay High	1	900		Colby
Claralyn Preble — Jay High	1	900		U. of Maine
Wm. Hughes — Jay High	1	1,000		Colby
Katherine Taylor — Jay High	1	900		F. S. N. S.

SCHOOL STATISTICS FOR YEAR ENDING JUNE 1942

School Grades	8	7	6	5	4	3	2	1	P.	9	10	11	12	Totals B.	Totals G.	Ave. Att.	Agg. Att.
No. Jay	12	9	10	7	6	4	10	6	5					34	34	56.49	9,987
Jay	12	13	10	8	12	8	13	10	7					45	48	74.20	13,245
Brick	22	31	29											48	34	73.97	13,355
Jewell St.				16	20	13	12	12	36					63	50	96.39	16,908
Riley	6	2	5	3	5	6	4	9	4					25	19	39.14	6,928
Beans Cor.	1	4	3	4	1	2	5		3					12	11	21.04	3,767
Canada Cor.	3			2	3	5								7	6	12.37	2,190
Stones Cor.		3	1	4	1	5	5	1	6					15	11	24.04	4,356
Stubbs Mills		1		3	4	3	3	2	5					10	11	17.38	3,053
Mac. Hill	3	4	2	1	3	1	1	1	1					8	9	14.56	2,612
Lake				2	4	6	1	8	1					12	10	19.39	3,453
Jay High										40	44	38	34	83	73	133.04	23,947
Totals	59	67	60	50	59	53	54	49	68	40	44	38	34	362	316	582.01	103,795

Total Elementary pupils	522
Total High School pupils	156
Total All pupils	678

Report of High School Principal

To the Superintending School Committee:

I hereby submit my third annual report as principal of Jay High School.

As our country engages in total war with the Axis nations, the importance of a high school training has been emphasized. It therefore becomes a necessary service of our towns and cities to maintain high grade work in our schools. The membership of the teaching profession has pledged itself to do its utmost to carry on. Much depends upon the understanding of these facts by citizens and the support they give to our schools.

Jay, like other communities, faces these problems: the maintaining of a well qualified teaching personnel; the improvement of its curriculum to offer shop work and related training, and to make available sound health, education and training; and finally the necessary financial support.

We have welcomed five new members to our faculty as follows: Miss Katherine Taylor, home economics; Miss Claralyn Preble, English and social studies; Miss Jean McDonough, science and girls' basketball; Mr. William Hughes, history and boys' sports; Mr. Otho Knowles, orchestra and instrumental music.

The school was fortunate to be able to retain the services of the following for another year: Mr. James Conners, English; Miss Faye Gordon, languages; Miss Phyllis Clark, commercial.

The appearance of the building has been greatly improved by the installation of new shades. The renovation of the large room on the second floor has made a much needed improvement. During the year, a group of students under the guidance of Miss Clark and Miss Preble have set up a fine library service.

The school was saved the necessity of suspending operations for many weeks because we were no longer dependent upon a local water supply but were being serviced by the Livermore Falls Water District. Much credit should be given the Town authorities for completing the water project last summer.

The enrollment for the year is as follows:

	Boys	Girls	Total
Senior Class	16	14	30
Junior Class	16	21	37
Sophomore Class	18	14	32
Freshman Class	29	25	54
	79	74	153

On the whole the pupils are making favorable progress in their school work. A number of pupils would profit by closer cooperation between the home and the school to encourage better attitudes toward the school and greater effort. Many pupils find it necessary to be absent to work. This tends to interfere with progress, leads to discouragement, and finally ends in many cases in dropping out before the end of the school course.

In conclusion, I wish to express my appreciation of the spirit of helpfulness which has been accorded the school during the present year. Especially helpful has been the support of Superintendent Sanborn and the School Committee, but the interest in the school by parents and citizens has been very encouraging.

Respectfully submitted,

FRANK G. STONE, *Principal.*

South Franklin County Nursing Service

To the Citizens of Jay:

The twelfth annual report of this Service is submitted, covering a period from January 1, 1941 to December 31, 1941.

Much the same routine has been followed as in previous years.

School inspections have shown about the same percentages of defects and there have been occasional corrections. Each year we stress the need of greater efforts in prevention and correction of defects. Most of these are not hopeless and for a rural community we have unusual facilities for diagnosis and treatment. Due to the cooperation of physicians and hospitals these may be done very reasonably in families with limited incomes. It is the responsibility of your public health nurse to assist in analyzing your health problems, and with the aid of community resources, help you to formulate a plan of correction. The greatest problem seems to be transportation but by joining forces and sharing expenses this might be solved.

Seven dental clinics were assigned Jay. Two were forfeited because of lack of conveyance, and thirty children attended the other five. Many children have attended the orthopedic clinics, and when necessary Miss Bennett has assisted with the follow-up. Any improvement in these cases is gradual and requires constant supervision, as patients are apt to become discouraged or indifferent, and thus lose all they have gained. We have in mind several instances where this happened during the interval in which you had no nurse. While this service is free to the patient, considerable expense is involved, time donated by the specialist, time of nurses, hopsitalization, X-rays, etc., through State and Federal funds. To stop treatment half way through is a waste of all of this effort, and to repeat operations is unnecessary suffering and expense.

The audiometer was used to test the hearing in the upper grades and the high school. This is much more accurate than the whisper test and discovers a slight hearing loss when it may be possible to do something to correct it. Two hundred and forty-nine were tested, and forty-one were advised to have further examination.

A questionnaire was used in the high school and we hope that sometime this may be followed by a medical examination as is done in other high schools. A summary shows that the health habits are poor. Draft boards have been appalled at the results of our ways of living. Your school children are inspected each year and notices of defects sent parents. Your grade schools

conduct a very active program in habit formation. Now the Defense program calls for parents themselves to take courses in Nutrition and Home Hygiene that they may be better prepared to give protection to their families.

Dr. Arms tuberculin tested 75 at the high school and homes. One student and four adults were X-rayed. These clinics are usually held each year and anyone who would like a chest X-ray may be done for $1.00.

We have constantly solicited the support of parents in our efforts against communicable diseases. Now the official health departments, as a defense measure, are urging all to be protected against all diseases possible, as epidemics are expected, and they do weaken our " home defense." Since you are a volunteer in a democracy you will not be compelled to follow these suggestions, except in disaster, but every possible precaution is urged. We hope you will consider some plan of immunization, and keep in mind that it requires six months for most of them to become effective.

Home visits made by your nurse include 14 to babies, 24 to preschool children, 109 to school children, 36 to crippled children, 33 to tuberculosis patients, 2 to other communicable disease patients, 6 to prenatal patients, 1 to a post natal patient, and 21 to those ill, making a total of 246 visits. The nurse held 186 consultations with teachers and 64 with others in the interest of our work.

In the Riley school there were 2 children who qualified for the Seven Point Pin and Certificate, 2 in the Canada Corner school, 2 children in the Stones Corner, 2 children in the Lake school, 17 children in the Chisholm Grammar school, 3 in the Jay primary school, 11 children in the Jay grammar school, 9 in the Beans Corner school, 33 in the Jewell Street school, and 13 in the Emerson school who received the Seven Point award. The Macomber Hill school received a 100% Dental Certificate and had 15 children who qualified for the Seven Point award. This school was also a Blue Ribbon school.

While we deplore conditions which have forced us to organize Home Defense Committees, we admit it takes an emergency to bring us to a full realization of our deficiencies, and to stimulate us to do something about it. Through all of this publicity you have been made aware that your health is of more importance than ever this year. If you have problems which seem too slight to send for the nurse, remember that she is in the office of the I. O. O. F. building, Wilton, every Thursday afternoon. She would also welcome opportunities to meet with groups.

Respectfully submitted,

South Franklin County Nursing Service.

By OLIVE BONSEY, R. N.,

Public Health Nurse.

Annual Report

TOWN of JAY

Year Ending Jan. 25, 1943

Annual Report

OF THE

Municipal Officers

AND

Superintendent of Schools

OF THE

TOWN OF JAY

FOR THE

YEAR ENDING JANUARY 25, 1943

Farmington, Maine
The Knowlton & McLeary Co., Printers
1943

Officers for the Year, 1942

MODERATOR

JAMES REED

SELECTMEN, ASSESSORS, OVERSEERS OF POOR

AMOS LABERGE REGINALD MOSHER J. D. RIDLEY

TREASURER

FOSTINA FARNHAM

TAX COLLECTOR

CARL B. WRIGHT

CONSTABLES

LEON K. LOOK ORIGENE PERRON EDWARD GELINAS
GUSTAVE ROBICHAUD CHARLES CHELI ROGER ALLEN

SEALER OF WEIGHTS AND MEASURES

ROMOLO LORENZI

FIRE WARDENS

L. N. CRAFTS W. H. RIGGS

SURVEYORS OF WOOD, LUMBER AND BARK

LEON A. KYES W. H. RIGGS

BOARD OF HEALTH

THOMAS CROTEAU WILMER BRYANT
THOMAS FAIRCHILD

HEALTH OFFICER

THOMAS CROTEAU, M. D.

SUPERINTENDENT OF SCHOOLS

ARNOLD M. SANBORN

SUPERINTENDING SCHOOL COMMITTEE

EVA M. KYES F. L. JACKSON FRANK McDONALD

PLUMBING INSPECTOR

EARL HAWKINS

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BUDGET COMMITTEE RECOMMENDATIONS

Pauper Expenses	$ 3,500 00	
Town Expense	3,400 00	
Roads and Bridges	5,500 00	
Snow and Ice Removal	6,000 00	
Common Schools	23,000 00	
Repairs and Insurance, Schools	3,000 00	
Superintendent	600 00	
High School	11,500 00	
Domestic Arts	400 00	
Bond Issue	3,000 00	
Dependent Children	1,200 00	
Niles Library	500 00	
Sewers	300 00	
Artificial Binder	1,500 00	
Third Class Roads	740 00	
Patrolled Highways	852 90	
Special Resolve Road	100 00	
Cutting Bushes	600 00	
Fires in Town	1,000 00	
North Jay Fire Dept.	800 00	
Hydrants at Chisholm	436 00	
Street Lights	1,525 00	
Interest	1,200 00	
Memorial Day	150 00	
County Nurse	500 00	
Civilian Defense	300 00	
Cemeteries	200 00	
Sidewalks in Chisholm	150 00	
Disposal of Rubbish	250 00	
Street in Jay (near Baptist Church)	150 00	
Finish New Fire House in North Jay	850 00	
Total Recommendations		$73,203 90

TOWN WARRANT

To Leon Look, a Constable of the Town of Jay, in the County of Franklin:
Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Jay, qualified by law to vote in Town affairs, to assemble at the Town Hall in said Town, the 8th day of March, A. D. 1943, at 8 o'clock in the forenoon, then and there to act on the following articles, to wit:

Article 1

To choose a Moderator to preside at said meeting.

Article 2

To choose by ballots the following Town Officers for the ensuing year in accordance with Sections 38 to 52 inclusive of Chapter 5 of the Revised Statutes of Maine and all acts amendatory thereof and additional thereto, to wit: Town Clerk, Three Selectmen, Three Assessors, Three Overseers of the Poor, Two Road Commissioners, Treasurer, and Member of the School Board for three years. The polls or ballot boxes for receiving ballots for the above-mentioned offices shall be closed at 12:30 P. M.

Article 3

To hear and act upon the report of the Town Officers.

Article 4

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate to defray pauper expenses for the ensuing year.

Article 5

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate to defray Town expenses for the ensuing year.

Article 6

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the repair of roads and bridges for the ensuing year.

Article 7

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for snow and ice removal for the ensuing year.

Article 8

To see if the inhabitants of the Town will vote to raise and appropriate $23,000.00, more or less, for the support of our common schools for the ensuing year.

Article 9

To see if the inhabitants of the Town will vote to raise and appropriate $3,000.00, more or less, for school appliances, repairs and insurance on the school buildings for the ensuing year.

Article 10

To see if the inhabitants of the Town will vote to raise and appropriate $600.00, more or less, for the Superintendency of our public schools for the ensuing year.

Article 11

To see if the inhabitants of the Town will vote to raise and appropriate $11,500.00, more or less, for the support of our high school for the ensuing year.

Article 12

To see if the inhabitants of the Town will vote to raise and appropriate $500.00, more or less, for domestic arts in our high school for the ensuing year.

Article 13

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $3,000.00, to meet the 1943 payment of the bond issue.

Article 14

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for Aid to Dependent Children.

Article 15

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $500.00, to enable the Niles Memorial Library Association to maintain a free public library.

Article 16

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the maintenance and cleaning of sewers.

Article 17

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for Artificial Binder, for the ensuing year, or act thereon.

Article 18

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $740.00, for the maintenance of improved sections of Third Class Road, as required by the state to entitle the Town to Third Class Money.

Article 19

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for patrolled highways. Necessary amount $852.90.

Article 20

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the maintenance of Special Resolve roads.

Article 21

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for cutting bushes in town.

Article 22

To see if the inhabitants of the Town will vote to authorize its Treasurer to make temporary loans, said loans to be approved by the Selectmen, and not to exceed the total tax levy of the preceding municipal year in which they are made, said loans to be paid out of money raised by taxes during the current year in which loans are made in accordance with the provisions of Section 83, Chapter 5, of the Revised Statutes of Maine and all acts amendatory thereof and additional thereto.

Article 23

To see if the inhabitants of the Town will vote to authorize its Treasurer, with the consent and approval of the Selectmen, to hire sufficient money to pay the running expenses of the Town between the closing of the books on January 15, 1944 and the annual town meeting in March, 1944.

Article 24

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate, for fires in town, or act thereon.

Article 25

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate, for the support of the North Jay Fire Department. Amount requested $800.00.

Article 26

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for hydrants at Chisholm.

Article 27

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for street lights in Town.

Article 28

To see what action, if any, the inhabitants of the Town will take in regard to collecting its taxes for the ensuing year.

Article 29

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate, to pay for interest on bond, notes and loans.

Article 30

To see if the inhabitants of the Town will vote to authorize the Selectmen to call a meeting of the Budget Committee, before the posting of a warrant for a Special Town Meeting.

Article 31

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the celebration of Memorial Day and Armistice Day.

Article 32

To see if the inhabitants of the Town will vote to unite with other towns in securing the services of the South Franklin Nurse and see what sum of money, if any, the inhabitants will raise and appropriate for same.

Article 33

To see what action, if any, the inhabitants of the Town will take in regard to the pay of Town Officers for the ensuing year, or act thereon.

Article 34

To see if the Town will authorize the Selectmen to sell and dispose of property acquired by the town by tax process on such terms as they deem advisable and to execute quitclaim deeds for such property.

Article 35

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for Civilian Defense; money not to be used to purchase fire equipment: To be used at the direction and discretion of Town Chairman, for the ensuing year, or act thereon.

Article 36

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for fire fighting equipment, same to be stationed in Chisholm, or act thereon.

Article 37

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate, for the care and upkeep of cemeteries in town.

Article 38

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the completion of the sidewalk from corner of Church Street, Chisholm, to the Livermore Falls line sidewalk.

Article 39

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the disposal of rubbish.

Article 40

To see if the inhabitants of the Town will vote to improve the street in Jay village, beginning at the corner of the lot of the Jay Baptist Church and running Westerly and North past the residences of George M. Stone and Erlon Bryant and East to the State Highway at the corner of the Jay Grammar School lot, or act thereon.

Article 41

To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the above article, or act thereon.

Article 42

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the abatements of Taxes, for the ensuing year, or act thereon.

Article 43

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the repair of the Town Tractor recently damaged.

Article 44

To see if the Town will vote to instruct the Selectmen to take out insurance to cover injuries to town employees under the Workmen's Compensation Act.

Article 45

To see if the Town will vote to raise and appropriate the sum of $850.00, more or less, to be expended in completing the fire station at North Jay, grading the lot, and installing heat and water in the buildings, said sum to be expended under the direction of the Selectmen and fire chief.

Article 46

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the painting of the Town Hall and office, or act thereon.

The Selectmen give notice that they will be in session for the purpose of receiving and correcting the list of voters at their office Saturday, March 6, at ten o'clock A. M., A. D. 1943.

Given under our hands this 23rd day of February, A. D. 1943.

AMOS LABERGE,
J. D. RIDLEY,

Selectmen of Jay.

Selectmen's Report

To the Citizens of the Town of Jay:

Annual report of receipts and expenditures of the Town of Jay for the year ending January 25, 1943.

Due to conditions and shortages of time and labor we have summarized a little more than in past years, and we hope that it meets with your approval.

VALUATION AND ASSESSMENT

	REAL ESTATE	PERSONAL PROPERTY	TOTAL
Resident	$ 751,296 00	$ 74,863 00	$ 826,159 00
Non-Resident	1,439,915 00	106,383 00	1,546,298 00
	$2,191,211 00	$181,246 00	$2,372,457 00

Rate of Taxation, $48.00	668 polls at $3.00	
Property Tax	$113,877 94	
Poll Tax	2,004 00	
	$115,881 94	
Less Assessors' error	234 41	
Tax Commitment	$115,647 53	

APPROPRIATIONS VOTED AT ANNUAL TOWN MEETING MARCH 9, 1942

Town Expense	$ 3,400 00
Pauper	6,000 00
Roads and Bridges	7,000 00
Snow and Ice Removal	6,000 00
Civilian Defense	500 00
Common Schools	21,000 00
Schoolhouse Repairs	2,100 00
Superintendent of Schools	600 00
High School	11,500 00
Domestic Arts	500 00
Bond Issue	3,000 00

Note Due Jan. 1, 1943	$5,000 00	
Tractor Note	2,000 00	
Dependent Children	1,200 00	
Niles Memorial Library	500 00	
Sewers	300 00	
Artificial Binder	2,800 00	
Third Class Money	1,091 00	
Fires in Town	1,500 00	
Hydrants	436 00	
Abatements	200 00	
North Jay Fire Dept.	850 00	
Street Lights	1,525 00	
Fire House in North Jay	2,500 00	
Otis St. Sidewalk	300 00	
Marsello Street	600 00	
Riley Road	1,000 00	
Interest	2,000 00	
Gathering Rubbish	250 00	
Patrolled Highway	852 90	
Memorial Day	150 00	
Special Resolve Roads	100 00	
County Nurse	500 00	
Beans Corner Cemetery	200 00	
		$87,454 90

SALARIES OF TOWN OFFICERS

Amos Laberge		
1st Selectman, Assessor, Overseer of Poor 1942	$600 00	
Reginald Mosher (Resigned 12|9|42)		
2nd Selectman, Assessor, Overseer of Poor 1942,	375 00	
J. D. Ridley		
3rd Selectman, Assessor, Overseer of Poor 1942	500 00	
Mrs. Fostina Farnham		
Treasurer, 1942	387 50	
Collecting Excise Taxes	88 65	
Collecting Back Taxes	8 98	
C. B. Wright, Tax Collector 1942	882 60	
Leon K. Look, Town Clerk 1942	141 14	
Ralph B. Gould, Clerk at Town Meeting	60 27	
Eva M. Kyes, Services on School Board 1942	50 00	
F. L. Jackson, Services on School Board 1942	50 00	
Frank McDonald, Services on School Board 1942	50 00	
Total Expenditures		$3,194 14

Appropriation	$3,400 00	
Unexpended to Summary		$205 86
	$3,400 00	$3,400 00

CONTINGENT

Receipts

Use of Boiler	$ 22 50	
Cost of Tax Deeds	107 38	
Victualer's Licenses	6 00	
Pool Room License	10 00	
Refunds	85 62	
Frank Stone, rent	136 93	
Telephone Call	10	
Interest on Funds	12 55	
Tax on Bank Stock	34 13	
Dog Tax	359 73	
R. R. & Tel. Tax	14 74	
Transfers	10 25	
Amount available		$799 93

Expenditures

Labor	$1,264 58	
Lawyer's Fees and Services		
Francis Sullivan	1,500 00	
Currier Holman	107 94	
C. N. Blanchard	125 00	
Audit of Books		
Treasurer of State (Dept. of Audit)	597 54	
Postage and Supplies	1,666 83	
Expense	277 77	
Telephone	119 71	
Use of Cars	274 23	
Express	4 62	
Fournier House (Town Property)	10 80	
Insurance	198 31	
Reporting Births and Deaths	11 50	
Recording Tax Deeds	81 00	
Total Expenditures		$6,239 83
Overdraft to Summary		$5,439 90

NORTH JAY FIRE DEPARTMENT

Receipts

Appropriation		$850 00

Expenditures

Labor	$ 31 25	
Supplies	384 91	
Janitors		
Wesley Spear	62 00	
Laurence Roberts	28 00	
Electricity		
Central Maine Power Co.	30 00	
Insurance		
Aetna Life Insurance Co.	136 00	
Ralph B. Gould	6 00	
Rent	120 00	
Total Expenditure		$798 16
Unexpended to Summary		$51 84

FIRES IN TOWN

Receipts

Appropriation	$1,500 00	
Town of Dixfield	30 00	
Total Available		$1,530 00

Expenditures

North Jay Fire Department		
Local Fires	$1,116 00	
Town of Livermore Falls	228 00	
Town of Wilton	53 50	
Expense		
(During Bakery Fire)	18 34	
Total Expenditure		$1,415 84
Unexpended to Summary		$114 16

STREET LIGHTS

Receipts

Appropriation		$1,525 00

Expenditures

Maine Consolidated Power Co.	$ 92 04	
Central Maine Power Co.	1,428 00	
Total Expenditure		$1,520 04
Unexpended to Summary		$4 96

HYDRANTS AT CHISHOLM

Receipts

Appropriation	$436 00

Expenditures

Livermore Falls Water District	$407 30
Unexpended to Summary	$28 70

SEWERS AND MAINTENANCE

Receipts

Appropriation	$300 00

Expenditures

Labor	$ 10 00	
Supplies	56 67	
Payrolls	275 35	
Total Expenditure		$342 02
Overdrdaft to Summary		$42 02

DISPOSAL OF WASTE

Appropriation	$250 00
George Demers	250 00

COUNTY NURSE

Appropriation	$500 00
Adelaide Baxter *	500 00

* This will show up as an account payable as the County Nurse was not paid until Feb. 1, 1943, after the close of the books.

ROADS AND BRIDGES — NORTH END

ERNEST SMITH, Com.

Receipts

Appropriation	$3,000 00

Expenditures

Labor and Supplies	$ 249 36	
Payrolls	2,603 88	
Rent	8 00	
Total Expenditure		$2,861 27
Unexpended to Summary		$138 73

ROADS AND BRIDGES — SOUTH END

CHAS. CASTONGUAY, Com.

Receipts

Appropriation	$3,000 00	
Record Foundry, refund	3 25	
Transfers		
Painting Bridges, charged in error	143 66	
Total available		$3,146 91

Expenditures

Labor	$ 144 65	
Supplies	625 94	
Payrolls	2,583 60	
Electricity	2 56	
Total Expenditure		$3,356 75
Overdraft to Summary		$209 84

PAINTING BRIDGES

Receipts

Appropriation		$1,000 00

Expenditures

Labor and Supplies	$448 57	
Payrolls	10 40	
Transfers — Charged in Error		
To Roads and Bridges, So. End	143 66	
Total Expenditure		$602 63
Unexpended to Summary		$397 37

SNOW AND ICE REMOVAL — NORTH END

ERNEST SMITH, Com.

Receipts

Appropriation	$3,000 00	
Town of Chesterville	125 00	
Treasurer of State	812 50	
Total available		$3,937 50

Expenditures

Labor	$ 232 10	
Supplies	811 72	
Payrolls	3,135 66	
Rent (Housing of Tractor)	88 00	
Boiler Inspection	6 00	
Use Fuel Tax	5 20	
Total Expenditure		$4,278 68
Overdraft to Summary		$341 18

SNOW AND ICE REMOVAL — SOUTH END

CHAS. CASTONGUAY, Com.

Receipts

Appropriation	$3,000 00	
Town of Canton	220 00	
F. G. & C. F. Wheeler	6 00	
Treasurer of State	812 50	
Total Available		$4,038 50

Expenditures

Labor	$ 130 20	
Supplies	1,300 16	
Payrolls	5,480 71	
Freight & Express	5 54	
Rent (Housing Tractor)	120 00	
Total Expenditure		$7,036 61
Overdraft to Summary		$2,998 11

THIRD CLASS — MAINTENANCE

Receipts

Appropriation	$1,091 00	
Balance from 1941	484 06	
Total Available		$1,575 06

Expenditures

Supplies	$ 7 80	
Payrolls	431 75	
Total Expenditure		$439 55
Unexpended Balance Forward		$1,135 51

ARTIFICIAL BINDER

Receipts

Appropriation		$2,800 00

Expenditures

Labor	$ 22 00	
Payrolls	1,152 18	
Supplies	15 07	
		$1,189 25
Riley Road Tar Account		
Supplies	$ 3 48	
Payrolls	344 80	
		348 28
Total Tar Purchased		1,412 86
Total Expenditure		$2,950 39
Overdraft to Summary		$150 39

OTIS STREET SIDEWALK

Receipts

Appropriation		$300 00

Expenditures

Labor and Supplies	$104 70	
Payrolls	218 00	
Total Expenditure		$322 70
Overdraft to Summary		$22 70

MARCELLO STREET REPAIRS

Receipts

Appropriation		$600 00

Expenditures

Payrolls		$597 00
Unexpended to Summary		$3 00

RILEY ROAD

Receipts

Appropriation		$1,000 00

Expenditures

Labor and Supplies	$ 59 18	
Payrolls	1,071 93	
Total Expenditure		$1,131 11
Overdraft to Summary		$131 11

PATROL ROADS

Appropriation		$852 90
Paid Treasurer of State		869 70
Overdraft to Summary		$16 80

STATE AID ROADS

Receipts

Treasurer of State		$796 51

Expenditures

Labor and Supplies	$316 73	
Payrolls	254 83	
Total Expenditure		$571 56
Unexpended to Balance Sheet		$224 95

MAINTENANCE — SPECIAL RESOLVE ROADS

Receipts

Appropriation		$100 00

Expenditures

Payrolls		$100 80
Overdraft to Summary		$ 80

SPECIAL RESOLVE ROADS

Receipts

Treasurer of State		$1,477 69

Expenditures

Payrolls		$1,512 58
Overdraft to Summary		$34 89

CUTTING BUSHES

Expenditures

E. Smith, Com.		
Supplies	$ 3 50	
Payrolls	203 05	
Tractor	35 00	
		$241 55
C. Castonguay, Com.		
Supplies	$ 60	
Payrolls	263 40	
		$264 00
Total Expenditure and Overdraft to Summary		$505 55

REVOLVING FUND — FOOD STAMPS

Receipts

Food Stamps		$2,007 00

Expenditures

Paid Treasurer of State	$1,785 00	
Balance Due from 1941	210 00	
Total Expenditure		$1,995 00
Unexpended Balance Forward		$12 00

RESIDENT POOR RELIEF

	EXP.	REC'D	BALANCE
Joseph Ercolini	$245 02		$245 02
Victor Moreau	416 43		416 43
Mrs. Grace Gonnella	96 49		96 49
Mrs. Harriett or Harold Lee	685 06		685 06
Leigh Knowles	322 25		322 25
Vet. No. 1	384 00		384 00
Dan Murray	15 00		15 00
Louis Chicoine	40 00		40 00
Mary Purington	246 00		246 00
Roger McGraw	6 00		6 00
Kondas Children	132 83		132 83
Mrs. Lesko	295 49		295 49
Mrs. Emma Lacasse	46 00		46 00
Charles Paine	177 69		177 69
A. Gourde	11 50		11 50
Charles Stenchfield	129 00		129 00
Joseph Blanchard	43 12		43 12
Horace Heckbert	4 15		4 15
Tramps	8 10		8 10
Uleric Gagnon	40 16		40 16
Linda Kyllonen	25 36		25 36
Robert Pepin	45 99		45 99
Louis St. Pierre	11 00		11 00
Mrs. Francis Ouellette	8 00		8 00
Sadie Corliss	6 00		6 00
Nazaire Richards	67 04		67 04
John Bowie	155 10		155 10
Charles Allen	8 00		8 00
June Schultz	90 00		90 00
John Gorham	212 43	$45 00	167 43
W. E. Bean	79 19		79 19
Luc Chretien	1 28		1 28
Mrs. Blanche Perry	298 75		298 75
Use of Car and Expense Investigating Cases	10 95		10 95
Total Expenditure	$4,382 38	$45 00	$4,337 38

Receipts

Town of Jay	$ 30 00	
Appropriation	6,000 00	
Total Available		$6,075 00
Total Expenditure		4,382 38
Unexpended to Summary		$1,692 62

STATE POOR RELIEF

Expenditures

Suzie Chick	$291 29	
Frank Casey	70 00	
Edward Courteau	30 00	
Balance from 1941	79 82	
Total Balance and Expenditure		$471 11
Received from Treasurer of State	$480 57	
Balance Forward		9 46
	$480 57	$480 57

NON-RESIDENT POOR RELIEF

	OLD BAL.	EXP.	REC'D	BAL.
New Sharon				
Albert Harris	$111 40	$37 30	$148 70	
Rumford				
James Richard	* 58 60			
C. F. Cotton	* 51 60			
Lewiston				
Louis Chretien	10 00			$10 00
Wilton				
Earl McCrellis	8 60			8 60
Eleanor Heckbert		18 00		18 00
Phillips				
Mrs. Plaze		36 00		36 00
	$240 20	$91 30	$148 70	$72 60

(*) These accounts were settled by the Selectmen, some time ago but were not charged off the books. These were charged off this year after the audit.

DEPENDENT CHILDREN

Paid Treasurer of State		$1,139 30
Appropriation	$1,200 00	
Unexpended to Summary		60 70
	$1,200 00	$1,200 00

MEMORIAL DAY

Supplies	$85 55	
Music	64 00	
Total Expenditure		$149 55
Appropriation	$150 00	
Unexpended to Summary		45
	$150 00	$150 00

NILES MEMORIAL LIBRARY

Frank Purington, Treasurer	$500 00	
Frank Purington, State Stipend	35 00	
Total Expenditure		$535 00
Appropriation	$500 00	
State Stipend	35 00	
	$535 00	$535 00

ABATEMENTS

Appropriation	$200 00	
Balance Forward		$200 00

CIVILIAN DEFENSE

Supplies	$807 03	
Labor	369 06	
Insurance	15 00	
Payrolls (Hauling Sand)	33 75	
Express	95	
Telephone	51 37	
Lights	3 00	
Total Expenditure		$1,280 16
Appropriation	$500 00	
Overdraft to Summary	780 16	
	$1,280 16	$1,280 16

BIRCHLAND CEMETERY

Labor	$28 50	
Overdraft to Summary		$28 50

JAY HILL CEMETERY

Labor	$12 00	
Received — M. Paine		
Received — A. Briggs (Lots)		$45 00
Unexpended to Summary	33 00	
	$45 00	$45 00

BEANS CORNER CEMETERY

Labor	$195 15	
Supplies	5 20	
Total Expenditure		$200 35
Appropriation	$200 00	
Overdraft to Summary	35	
	$200 35	$200 35

WOOD ACCOUNT

Labor and Hauling		$29 77
Receipts — Pauper Accounts	$24 00	
E. Coolidge	1 50	
V. Moreau	6 00	
J. Gourde	3 00	
G. Mancine	20 00	
G. Demers	6 00	
Total Receipts	$60 50	
Unexpended to Summary		30 73
	$60 50	$60 50

SPECIAL APPROPRIATION

(Reimbursement of 1941 Selectmen for Expenses)

Arthur Couture	$118 00	
A. Laberge	88 00	
D. Gosselin	60 00	
Total Expenditure		$266 00 *

(*) This amount was received from the Selectmen Jan. 22, 1943, and it was voted at the annual Town Meeting in March, 1942, to reimburse the same.

NEW FIRE HOUSE AND LOT
NORTH JAY

Receipts

Appropriation	$2,500 00	
Refund by Wilton Lumber Co.	7 32	
Total Available		$2,507 32

Expenditures

Labor	$ 967 54	
Supplies	1,748 28	
Lot	200 00	
Total Expenditure		$2,915 82
Overdraft to Summary		$408 50

INTEREST

Receipts

Appropriation		$2,000 00

Expenditures

Paid Wilton Trust Co.	$1,862 43	
Roger Allen, Ministerial Fund	33 21	
Roger Allen, School Fund	49 95	
Total Expenditure		$1,945 59
Unexpended to Summary		$54 41

5% VICTORY TAX

Receipts

School Payrolls	$37 30	
Town Payrolls	7 59	
Balance Forward		$44 89

NOTES

Receipts

Appropriations		
(Tractor Note)	$2,000 00	
(Time Note, Due Jan. 1, 1943)	5,000 00	
		$7,000 00

Expenditures

Wilton Trust Co. (Tractor Note)	$4,000 00	
Wilton Trust Co. (Time Note, Pd. Nov. 1, 1942)	5,000 00	
Overdraft to Summary		$2,000 00

BOND ISSUE

Receipts

Appropriation	$3,000 00

Expenditures

Wilton Trust Co.	$3,000 00

TEMPORARY LOANS

Receipts

Borrowed 1942 Wilton Trust Co.	$36,000 00

Expenditures

Paid Wilton Trust Co. 1942	$36,000 00

STATE TAX

Assessment	$19,034 87
Paid Treasurer of State	19,034 87

COUNTY TAX

Assessment	$6,692 26
Paid County Treasurer	6,692 26

PROPERTY OWNED BY THE TOWN, ESTIMATED VALUE THEREOF

Town Farm	$ 1,200 00
Town Office and Fixtures	500 00
Town Hall and Shed	2,000 00
Fournier House	1,000 00
School Buildings	200,000 00
Fire Truck and Fixtures	5,000 00
Snow Fence	1,160 00
Tractors and Plows	6,000 00
Gravel Pit	100 00
Boiler	100 00
Cement Mixer	50 00
Total	$217,110 00

All of which is respectfully submitted for your consideration.

AMOS LABERGE,
J. D. RIDLEY,
Selectmen of Jay.

WILLIAM D. HAYES, C. P. A.
STATE AUDITOR

HAROLD E. CRAWFORD,
MUNICIPAL AUDITOR

CHESTER A. DOUGLAS,
CHARLES G. DUDLEY
DEPARTMENTAL AUDITORS

STATE OF MAINE

State Department of Audit

Augusta

February 25, 1943.

To the Inhabitants of the Town of Jay:

In accordance with the request of your municipal officers, this department, represented by C. G. Hawes, has completed an examination of the accounts of your town officials for the municipal year ended January 25, 1943.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your municipality as of January 25, 1943 and the results of its operations for the period then ended.

The data obtained by us is summarized in the following:

		Comments
Exhibit	A	Balance Sheet
	B	Cash Receipts and Disbursements
	C	1942 Valuation and Commitment
	D	Statement of Departmental Operations
	E	Analysis of Change in Net Surplus
Schedule	1	Reconciliation of Treasurer's Cash Balance
	2	Uncollected Taxes
	3	1941 Tax Liens
	4	Tax Deeds
	5	Accounts Receivable
	6	Trust Funds
	7	Accounts Payable
	8	Notes Payable
	9	Bonds Payable
	10	Excise Tax Collections

Respectfully submitted,

STATE DEPARTMENT OF AUDIT,

HAROLD E. CRAWFORD,
Municipal Auditor.

COMMENTS

CASH

All receipts as recorded were found to have been properly accounted for as summarized on Exhibit B.

Expenditures were made by check from warrants drawn by the Selectmen as summarized on Exhibits B and D.

The cash balance reconciled with the bank statement at the close of the municipal year as per detail on Schedule 1.

TAX ACCOUNTS

The 1942 tax commitment was added and found to total $234.41 less than the amount committed to the Collector and this was adjusted. The total commitment was accounted for by cash to the Treasurer and uncollected taxes as shown by Schedule 2.

The Tax Collector apparently deposited personal funds with town tax money, resulting in an overage in the 1942 and 1941 tax accounts.

As the Tax Collector's cash sheets were not recorded in full, they were not examined in detail.

According to the records, payments received on prior years' taxes appeared to have been credited against the proper items. Those still remaining unpaid are also shown on Schedule 2.

All payments received on tax liens and deeds appeared to have been applied against the proper items and those still remaining unpaid were checked and are listed on Schedules 3 and 4.

A reserve has been set up to take care of any doubtful taxes and tax deeds.

The excise taxes were checked from the triplicate copies of the receipts and an overpayment of $6.63, due to errors in addition, was found. The entire amount collected was carried to Net Surplus and the detail of collections is shown on Schedule 10.

TRUST FUNDS

The trust fund investments were examined and the detail is shown on Schedule 6. All income appeared to have been properly accounted for.

DEPARTMENTAL OPERATIONS

Exhibit D presents the result of operations from the amounts as appropriated by the town.

Overdraft balances	$13,376 80
Unexpended balances	3,541 48
Net Overdraft Balance	$9,835 32

Together with other items affecting the current year's transactions, as shown on Exhibit E, the Net Surplus account has increased from $1,542.46 to $4,059.65 during the year.

GENERAL

According to the licenses issued, the dog tax collected and remitted to the State Treasurer amounted to $301.10.

A test check was made of paid bills and payrolls and as far as our examination went, all appeared to be proper charges and correctly recorded.

With the exception of cash, trust funds and notes payable, no external verification was made of your asset or liability accounts.

RECOMMENDATION:

It is our recommendation that the Tax Collector record all tax collections on his cash sheets and deposit the exact amount of same with the Treasurer.

Exhibit A

TOWN OF JAY

BALANCE SHEET — January 25, 1943

(compared with January 20, 1942)

ASSETS

Subsidiary Schedules:		Jan. 25, 1943		Jan. 20, 1942	
1	Cash		$15,261 12		$820 64
	Food Stamps				210 00
	Tax Accounts:				
2	Uncollected Taxes	$ 8,241 57		$ 9,510 65	
3	Tax Liens	2,413 06			
4	Tax Deeds	17,412 63		21,566 53	
		$28,067 26		$31,077 18	
	Less — Reserve for Uncollectible Taxes	3,835 37			
			24,231 89		31,077 18
5	Accounts Receivable		18 00		13,332 18
6	Trust Fund Investments	2,848 00			2,848 00
	Less — Amt. Loaned to Town	1,848 00			
			1,000 00		
	TOTAL ASSETS		$40,511 01		$48,288 00

LIABILITIES

7	Accounts Payable		$ 2,574 12		$ 81
8	Notes Payable		1,848 00		10,848 00
9	Bonds Payable		27,000 00		30,000 00
	Tax Collector's Suspense Account		317 45		
	Deferred Credits: — 5% Victory Tax		44 89		
6	Trust Fund Reserve	$2,848 00			2,848 00
	Less: Notes Payable	1,848 00			
			1,000 00		
	TOTAL LIABILITIES		$32,784 46		$43,696 81
	Surplus Accounts:				
Ex. D	Departmental Balances Forward (net)	$3,666 90		$3,048 73	
Ex. E	Net Surplus	4,059 65		1,542 46	
			7,726 55		4,591 19
	COMBINED LIABILITIES AND SURPLUS ACCOUNTS		$40,511 01		$48,288 00

Exhibit E

ANALYSIS OF CHANGE IN NET SURPLUS

Year ended January 25, 1943

Net Surplus — January 20, 1942 (Exhibit A)			$1,542 46
Transactions affecting prior years:			
Charges — Adjustments on tax liens and deeds		$ 576 47	
— Adjustments, accounts receivable		209 12	
— Reserve for uncollectible tax accounts		3,335 37	
			4,620 96
			3,078.50
Transactions affecting current Year:			
Operating Accounts —			
Departmental Balances (Exhibit D)			
Overdraft		$13,376 80	
Unexpended		3,541 48	
		9,835.32	
Deducts: Overlay (Exhibit C)	$2,465 50		
Excise Tax	2,159 97		
Supplemental Tax	336 00		
Food Stamp Balance	12 00		
		4,934 47	
		4,861.85	
Appropriations — Notes Payable	$9,000 00		
— Bonds Payable	3,000 00		
		12,000 00	
NET GAIN IN OPERATIONS FOR YEAR			7,138 15
NET SURPLUS — January 25, 1943 (Exhibit A)			$4,059 65

Schedule 2

UNCOLLECTED TAXES
January 25, 1943

Year	Balance 1|20|42	New Commitments	Collected	Tax Liens	Adjustments	Balance 1|25|43
1942		$115,968 53	$110,888 69		$231 03	$5,310 87 (Ex. C)
1941	$6,554 40	12 00	1,275 53	$5,123 98	163 79	330 68
1940	696 43	3 00	66 38		17 00	616 05
1939	452 70		23 43		6 16	423 11
1938	581 91		76 36		1 21	504 34
1937	514 85		99 00		2 50	413 35
1936	397 55		29 05			368 50
1935	159 06		19 78			139 28
1934	118 78		12 36			106 42
1933	27 95		6 00			21 95
1932	7 02					7 02
	$9,510 65	$115,983 53	$112,496 58	$5,123 98	$367 95	$8,241 57
	(Exhibit A)		(Exhibit B)			(Exhibit A)

1942 RESIDENT:	Poll	Real Estate	Personal	TOTAL
Archer, C. S., Heirs		$ 39 60		$ 39 60
Adams, Belle		57 60		57 60
Amburgh, Edward		9 60		9 60
Allaire, Edgar	$ 3 00		$ 48	3 48
Allaire, Ernest	3 00			3 00
Arsenault, James			48	48
Archer, Elwood			9 12	9 12
Berube, Pascal			3 60	3 60
Begin, Ernest		177 60	13 68	191 28
Bryant, Vivian		19 20	48	19 68
Burnham, Lewis		85 76		85 76
Black, Ralph		72 00	4 08	76 08
Begin, Willie	1 50		48	1 98
Boucher, Calixte	3 00			3 00
Boucher, August			48	48
Boucher, Winchelas	3 00			3 00
Baston, George	3 00		48	3 48
Breton, John	3 00			3 00
Bonnevie, Elzeard	3 00			3 00
Blair, Alfred			48	48

1942 RESIDENT:	Poll	Real Estate	Personal	TOTAL
Beaudette, Alphonse	3 00			3 00
Bryant, Norman			48	48
Beisaw, George	3 00			3 00
Burnham, Roland	3 00			3 00
Bryant, C. H.	3 00			3 00
Belanger, George	3 00			3 00
Blanchard, Joseph	3 00			3 00
Bryant, Clarence	3 00			3 00
Calden, Wm.	3 00		2 40	5 40
Corless, Sadie		9 60	48	10 08
Cote, Alfred, Est.		14 40		14 40
Couture, Alcide			48	48
Chabot, Peter			48	48
Couture, Rosaire			48	48
Castonguay, Arthur			48	48
Castonguay, Mrs. C. F.			48	48
Covell, John			72	72
Chartier, Edmond			48	48
Constant, Mrs. George			48	48
Clark, John	3 00			3 00
Doiron, Ernest		38 40	48	38 88
Dow, W. L. & Son		240 00	10 56	250 56
Duguay, Marcel	3 00		48	3 48
Demello, Frank	3 00			3 00
Doiron, Vincent	3 00			3 00
Dube, Eugene	3 00		48	3 48
Doiron, Reginald			48	48
Doiron, Camello			48	48
Doiron, Philias			48	48
Desjardins, Adolphe			48	48
Daigle, Joseph	3 00		48	3 48
Drysdale, James			1 63	1 63
Doiron, Placide			2 88	2 88
Emery, Frank A.			2 40	2 40
Fisher, Fred		62 40		62 40
Fletcher, Emery		33 60		33 60
Fortier, Jean Baptiste			48	48
Fournier, Robert	3 00		48	3 48
Farrington, Vinton			11 04	11 04
Fournier, Frank			2 88	2 88
Foss, Mrs. Doris			4 80	4 80
Fournier, Leo	3 00			3 00
Fortier, Cyrille			1 20	1 20

1942 RESIDENT:	Poll	Real Estate	Personal	TOTAL
Foster, P. A.		8 00	12 00	20 00
Fortier, Mrs. John		57 60		57 60
Flagg, Arthur, Heirs		12 00		12 00
Gould, Ralph B.		45 60		45 60
Gallant, Felix		47 00		47 00
Gagnon, Philip			48	48
Griffin, Edward	3 00		48	3 48
Gingrass, Emile	3 00		10 08	13 08
Gross, Arthur E.		144 00	8 88	152 88
Gross, Horace H.		76 80	15 12	91 92
Gassett, Ray	3 00			3 00
Greenleaf, Raymond	3 00			3 00
Gassett, Ray	3 00			3 00
Holman, Lelia		19 20		19 20
Howes, W. H.		12 00		12 00
Hawkins, Earl		9 60		9 60
Holt, Mrs. Wilfred		24 00		24 00
Henry, Marcel			48	48
Hachey, George			48	48
Hennessey, Anatole			48	48
Hogan, Stephen			48	48
Henry, Raoul	3 00			3 00
Hawkins, Joseph	3 00			3 00
Jerry, Arthur		7 48		7 48
Jodery, Thomas		21 60		21 60
Kyes, Leon A.		21 60		21 60
King, Bert		158 40	2 88	161 28
King, Fred E.	3 00			3 00
Kyes, L. G.	3 00			3 00
Lavoie, Mrs. George		9 60		9 60
Laberge, Louis		67 20	48	67 68
Luciano, Nicholas			72	72
Lavoie, Arthur			48	48
Moulton, Mrs. E. G.		21 12		21 12
Morse, L. A.			38 48	38 48
McCourt, J. A.			4 08	4 08
Moreau, Leo			48	48
Meader, C. H.		45 60	2 88	48 48
Morrill, Bessie		57 60		57 60
McLaughlin, Floyd	3 00		48	3 48
Morin, Ovila			48	48
Miller, C. J.	3 00		48	3 48
Moreau, Alphonse			48	48

1942 RESIDENT:	Poll	Real Estate	Personal	TOTAL
Morin, Albert	3 00		48	3 48
Marchetti, Lugi	3 00		48	3 48
McCrillis, Earl	3 00		2 16	5 16
Mancini, Joseph			48	48
Maxwell, Sidney	3 00		7 20	10 20
Moreau, Victor			48	48
McKay, Wm. Jr.	3 00			3 00
Mace, Guy	3 00			3 00
Mancini, Antonio	3 00			3 00
Mason, G. S.	3 00			3 00
McGraw, Leon	3 00			3 00
Masterman, Bert	3 00			3 00
Nadeau, Mrs. Joseph		57 60		57 60
Noyes, Stillman, Heirs		2 40		2 40
Orr, E. D., Heirs		110 40		110 40
Pelletier, Antonio		28 80	48	29 28
Purington, Charles E.		110 40	2 16	112 56
Pike, W. H., Heirs		55 50	44 50	100 00
Pulkkinen, Emil and Erkki		172 80	32 40	205 20
Pike, Bertha		158 40		158 40
Plaisted, Ralph		12 00		12 00
Pepin, Laurier			48	48
Poulin, Eugene			48	48
Perreault, Aime			48	48
Paquette, Leo	3 00			3 00
Perry, Emile	3 00			3 00
Perry, Allen J.	3 00			3 00
Putnam, John	3 00			3 00
Quirion, Joseph	3 00			3 00
Rowe, Mrs. Fred		19 20		19 20
Roy, Mrs. Aurora			48 00	48 00
Russell, Mrs. David		72 00		72 00
Roy, Henry	3 00		48	3 48
Roy, Alphonse			2 88	2 88
Richards, Joseph	3 00		48	3 48
Richer, Joseph	3 00			3 00
Robinson, Clarence	3 00			3 00
Rowe, Philip	3 00			3 00
Seamon, J. A., Heirs		166 80		166 80
Smith, Hamlin		16 80		16 80
Spinney, Colby		9 60		9 60
Stanchfield, Harry		43 20		43 20
Staples, John			6 96	6 96

1942 RESIDENT:	Poll	Real Estate	Personal	TOTAL
Spofford, Fred		2 88		2 88
Sawtelle, David A.	3 00		48	3 48
Shank, Aime			48	48
Shank, Francis			48	48
Smith, Charles R.			48	48
Sabin, Ernest			2 88	2 88
Seamon, T. J.			1 32	1 32
Stewart, Charles	3 00		1 68	4 68
Southard, Merton		12 00		12 00
Smith, Everett			2 40	2 40
Sonnier, John	3 00			3 00
Simmoneau, Leo	3 00			3 00
Thompson, Annie		48 00	48	48 48
Tilton, W. R.		76 80	6 72	83 52
Tufts, Sophie		24 00		24 00
Thompson, E. V.			40 08	40 08
Tonkins, W. J.	3 00		1 20	4 20
Thompson, Oakes	3 00		48	3 48
Vangelli, Peter		2 40		2 40
Veilleux, Joseph	3 00			3 00
Wright, A. J.		19 60		19 60
Waite, O. S., Heirs		96		96
Walsh, Mabel J.			18 08	18 08
Wilkens, Gertrude		187 20	48 72	235 92
Webber, Lawrence			48	48
White, Wilfred			48	48
Weeks, Wallace			2 40	2 40
Williams, Thildon	3 00		48	3 48
Wells, Clarence E.	1 00		48	1 48
Wilbur, Lawrence	3 00			3 00
Walsh, Maurice	3 00			3 00
Walsh, John A.	3 00			3 00
	$197 50	$3,135 50	$466 17	$3,799 17

NON-RESIDENT:	Poll	Real Estate	Personal	TOTAL
Adams, Norris, Heirs		$ 28 80		
Blaisdell, Arthur		2 40		
Bowie, Erlon		38 40		
Dyke, Howard		96 00		
Eustis, George O., Heirs		1 20		

NON-RESIDENT:	Poll	Real Estate	Personal	TOTAL
Hinkley, Roy, Heirs		19 20		
Henry, Louis		4 80		
Jenny Gas Co.			$ 6 00	
Lothrop, Clement		14 40		
Lamb, Dwight		14 00		
Macomber, A. C.		9 60		
Moulton, W. O.		9 60		
Maine & New Hampshire Granite Corp.		600 00		
Niles, Harold and Marion		230 40		
Noyes, C. M.		14 40		
Pelletier, Maurice		19 20		
Pettengill, George		62 40		
Pineau, John Jr.		14 40	14 88	
Paul, W. L.			195 22	
Quirion, Peter			9 60	
Richards, A. P.		19 20		
Shelby, Roy			6 00	
Tufts, Albert		24 00		
Trask, R. W.		19 20		
Turner, E.		19 20		
Virgin, G. H.		1 20		
Wells, E. J.		1 20		
Wilkens, Fred and Arthur, Heirs		16 80		
		$1,280 00	$231 70	$1,511 70
				$5,310 87

	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	TOTAL
Adams, Charles A.		$24 00	$34 45	$31 50							$ 89 95
Adams, Belle		1 00									1 00
Allen, Dan						$3 00					3 00
Allen, Fred			53								53
Amburg, Edward	$ 3 49	50		3 00	$ 3 00						9 99
Archer, Elwood	7 00										* 7 00
Belanger, Alphonse		3 50		3 25	3 00						9 75
Black, Ralph	7 05	8 00	3 66								18 71
Blaisdell, Orie	3 00	2 00									5 00
Blaisdell, Millard					3 75	3 76	$ 88				8 39
Belanger, Charles			7 47	3 50							10 97
Bonnevie, Mathias				3 00	3 00	4 01	4 10	$ 36			14 47
Bonnevie, Paul	3 00			3 00							6 00
Bonnevie, Arthur					4 25	3 00					7 25
Bonnevie, Joseph					3 00						3 00
Boucher, Stanilas				3 00							3 00
Boucher, August				3 00	3 00			3 00			9 00
Breton, John	3 00			3 00	3 00						9 00
Bean, Harold			19 46	11 25							30 71
Boucher, Wenital			3 00								3 00
Brochu, Arthur					4 50						4 50
Burnham, Roland	3 00	5 50	4 58		4 25	3 00	3 88				24 21
Bean, W. D. — Heirs			3 95		6 00	6 61					16 56
Binette, Armand									$ 3 00		3 00
Bryant, Vivian	3 13										3 13
Burnham, Lewis	7 35	16 00	19 46	9 00	11 25	13 36	10 04	9 33			95 79
Brown, Arthur											3 00
Bovin, Omer											3 49
Casey, Frank	3 00	3 00									6 00
Calden, William	5 45										5 45
Couture, Leo		3 00		3 00	3 00						9 00
Castonguay, Arthur		50									50
Cote, Wilfred		50									50

	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	TOTAL
Cote, Joseph			53								53
Crockett, Harry			3 00								3 00
Cote, Roland				3 50	3 00						6 50
Coutoure, Rosaire			53								53
Chabot, Albert			53		3 00	3 76	3 88	3 90	3 00		18 07
Coolidge, Orie				10 00							10 00
Cormier, Wilfred					3 00			3 00			6 00
Caron, Peter						5 02	4 18	4 29			13 49
Cote, Albert						3 00					3 00
Caron, Etienne								4 36			4 36
Chicoine, Donat										4 02	4 02
DeSoto, Falco	5 45	4 25	7 47	3 14							20 31
Dallesandra, Nickila		3 50									3 50
Dallesandra, Frank							3 00				3 00
Dean, Charles — Heirs			2 63	2 50		3 28	3 08	3 39			14 88
Durrell, John			10 52								10 52
Dow, W. S. & Son					22 75	51 47					74 22
Dill, Ralph					75	3 00					3 75
Dalton, Nelson					4 00						4 00
Dostie, Theodore							3 00	3 00			6 00
Durrah, James	3 00										3 00
Doiron, Etienne	3 00										3 00
Farrington, Wallace		54 00	53 92	49 25	2 75		10 48				170 40
Fletcher, Emery		76 00									76 00
Foss, Eugene		3 00		3 00							6 00
Frechette, Leon	8 38		11 31	13 75							33 44
Foster, P. A.	13 72										13 72
Fletcher, Daniel			5 63		5 00	1 00					11 63
Fournier, Joseph			4 47	46 25							50 72
Fuller, Raymond				3 50	65						4 15
French, Harry				2 50							2 50
Fournier, Arthur				3 00	3 00			3 00			9 00
Filteau, Adolph				3 00	3 00						6 00

	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	TOTAL
Gross, A. C.		3 00									3 00
Gross, M. A.		10 50	11 94	24 25	18 25	13 24	3 00	3 00			84 18
Gastonguay, Paul		3 00			3 00						6 00
Gastonguay, Roland				3 00	3 00						6 00
Greenleaf, Earl					1 25						1 25
Gingras, Emile					3 00						3 00
Gastonquay, Noel							3 00				3 00
Gardner, Elmer	20										20
Hennessey, Anitole	49	50									99
Hurd, Orren		3 00									3 00
Henry, Merle		3 50		3 50							7 00
Hiscock, Eldred		3 00									3 00
Hall, Horace			5 00								5 00
Hebert, Robert	3 49			3 00							6 49
Haynes, John				3 00							3 00
Haskell, Edward				3 00							3 00
Hogan, W. G.					8 75	8 80	8 28	8 42			34 25
Harlow, S. V.					16 25	24 16					40 41
Hurd, Harold	3 98										3 98
Heckbert, Horace	3 00										3 00
Jewett, R. E.					6 25	44 35					50 60
Jones, Harry		3 00									3 00
Jones, Allie				3 00							3 00
Jenney Gas Co.	6 13	12 50	6 58								25 21
Jacques, Rudolph					3 75	4 01	3 00	3 00			13 76
Jolicoeur, Honary						3 00					3 00
Jewett, Abbott	21 56										21 56
Kujala, Ames	16 97	66 75									83 72
Kittredge, Bruce			3 00								3 00
Knowles, George								3 00	3 00		6 00
Kelley, John	3 00										3 00
LaCross, Albert	3 49				3 75						7 24

	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	TOTAL
LaCroix, Albert		3 50									3 50
Lasko, Andrew		3 00									3 00
Lock, Mabel		30 00									30 00
Letalien, Paul		25 00									25 00
Leadbetter, Charles			2 63								2 63
Lord, Ivan			3 16								3 16
Leblond, Alfred	3 00		40								3 40
Lepage, Joseph			3 53								3 53
Leblond, Julian	3 92										3 92
Mason, G. S.	7 90	3 00	3 00								13 90
McCourt, J. A.	4 17	4 00	1 21	5 50	8 75	3 00					26 63
Maxwell, Robert				6 75							6 75
Maxwell, Eugene		25 15									25 15
Maxwell, Sidney	2 45										2 45
Maxim, Roland	5 88	6 00	8 42	1 25		2 02	2 20	3 41	1 16		30 34
McCrillis, Earl	94	3 75	4 58	4 50							13 77
Meader, C. H.		3 00	3 16								6 16
McCourt, A. W.			3 00								3 00
McCourt, Allen		1 75	3 00		3 00						7 75
Meader, Lindsey			3 00								3 00
Marchetti, Lugi				50							50
Morin, Arthur		50		3 00	3 00	3 00	3 00	3 90		3 00	19 40
Melcher, Guy				3 00							3 00
Morrow, Frank Jr.		35 00									35 00
Moreau, Victor				3 00							3 00
Marceau, William									3 00		3 00
Mathieu, Ernest									3 00		3 00
Nichols, Clyde	21 13	12 25									33 38
Nadeau, Arris									5 79		5 79
Ouellette, Romeo		3 00	3 00	3 00							9 00
Purington, Charles	2 21	2 00	11 57	17 25							33 03
Pulkkinen, Emil & Erkki	3 00	3 00									6 00
Parker, Howard	34 74										34 74

	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	TOTAL
Paine, Charles	49	50	53		8 00	6 53					16 05
Perry, Fred			3 00								3 00
Pelletier, Frank				3 50							3 50
Paine, Edward					7 75						7 75
Pepin, Emelien					3 00	3 00					6 00
Putnam, Louis					3 00	3 00	4 10				10 10
Pomerleau, Albert	3 49										3 49
Plant, Henry	3 74										3 74
Powers & Smith						36 04	26 40				62 44
Plaisted, Henry	96										96
Rea, Joseph		3 50	53								4 03
Richards, Nazairre	49				3 00		3 00	3 00			9 49
Richards, Joseph		50									50
Richards, Otis					5 00	15 12	4 40	4 52			29 04
Robinson, Harry			3 00	3 00	3 00	5 52					14 52
Robinson, Guy				3 00	3 00						6 00
Ryder, Robert					3 00						3 00
Ryder, Carl				50							50
Reed, Lanson					2 75						2 75
Richards, Omar						3 00					3 00
Richfield Gas Co.				15 00	20 00	15 12					50 12
Robinson, Charles	3 00										3 00
Rathey, Sylvia	49										49
Seamon, T. J.	6 86	11 75	17 62								36 23
Stanley, Mrs. Raymond			53								53
Stanley, Raymond		3 00									3 00
Sabine, Merle		3 00	3 00								6 00
Staples, Clarence		3 00	3 00								6 00
Soucy, Frank		1 40									1 40
Soucy, Antonin	49										49
Staples, J. C.		12 25	15 78	25 50							53 53
Spiller, Dana			15 52	15 50	11 15						42 17
Stewart, Charles			1 32								1 32

	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	TOTAL
Strout, Vincent				3 00							3 00
Smith, Charles						3 00	3 00				6 00
Strout, H. A. — Estate						29 40					29 40
Thompson, E. V.	57 09	56 00	57 98	64 25	70 00						305 32
Tardiff, Valerien	3 00	50									3 50
Tweedie, W. J.		3 00									3 00
Tracy, Fred		11 25	1 32	5 50							18 07
Thompson, Carl			5 52								5 52
Thompson, F.					55						55
Therrien, Paul			1 03	3 50							4 53
Therrien, Joseph							3 00				3 00
Tessier, Eugene			3 00	3 00		3 00					9 00
Tilton, Percy					3 00						3 00
Tripp, A. L.					7 00	21 40	17 08	33 54			79 02
Trask, R. W.				25 00	60 00						85 00
Vangeli, Peter Sr.				3 00	6 25	5 52	6 30				21 07
Walker, Harry		3 00		3 00							6 00
Walsh, Wm. — Heirs		11 00	13 15								24 15
Veilleux, Pierre	3 49										3 49
Veilleux, Roland	3 00										3 00
Welch, Carroll				12 50		3 00		3 00			18 50
Welch, John Jr.		10 25									10 25
Wells, Mrs. E. J.	* 1 23	1 25		2 20							4 68
Walker, Charles					3 00	3 00	3 00				9 00
Wetmere, Thomas					3 00						3 00
Wright, Clarence	98										98
White, Richard	74										74
Ward, Wilbur	98										98
	$330 68	$616 05	$423 11	$504 34	$413 35	$368 50	$139 28	$106 42	$21 95	$7 02	$2,930 70

* indicates taxes paid after close of books January 25, 1943.

Schedule 3

1941 TAX LIENS
January 25, 1943

Adams, Belle	$ 58 80
Allen, Fred	2 45
Black, Ralph	107 80
Blaisdell, Arthur	2 45
Bryant, Vivian	19 60
Burnham, Lewis	88 20
Bowie, Erlon	39 20
Corliss, Sadie	9 80
Cote, Alfred, Est.	14 70
Dean, Charles H., Heirs	38 20
Dow, W. L. & Son	78 40
Dow, W. L. & Son	166 60
Dyke, Howard	22 50
Eustis, George O., Est.	1 23
Flagg, Arthur, Heirs	14 70
Flagg, Arthur, Heirs	9 80
Fletcher, Emery	34 30
Fortier, Mrs. John	58 80
Hanscom, Helen Paine	14 40
Hinkley, Roy, Heirs	19 60
Jondrey, Thomas	22 05
Lord, Ivan	17 24
Lothrop, Clement	14 70
Macomber, A. C.	9 80
McCourt, J. A.	39 20
Moulton, E. J., Heirs	49 00
Nadeau, Mrs. Joseph	58 80
Orr, E. D., Heirs	4 90
Orr, E. D., Heirs	107 80
Parker, Howard	181 30
Parker, Howard	2 45
Parker, Howard	19 60
Parker, Howard	9 80
Parker, Howard	9 80
Pettengill, George	14 70
Pettengill, George	4 90
Pike, Bertha	9 80
Pike, Bertha	122 50
Pike, Bertha	29 40
Plante, Calixte, Heirs	29 40
Pulkkinen, Emile	176 40

Quirrion, Peter	$ 9 80	
Richards, A. P.	19 60	
Seamon, J. M., Heirs	121 28	
Seamon, J. M., Heirs	49 00	
Smith, F. G., Heirs	4 90	
Smith, Hamlen	17 15	
Spinney, Colby	9 80	
Tilton, W. R.	83 30	
Trask, R. W.	4 90	
Trask, R. W.	14 70	
Virgin, G. H.	1 23	
Waite, Alvah	73 62	
Waite, O. S., Heirs	98	
Walsh, Mabel	76 29	
Walsh, Mabel	4 81	
Wilkens, Gertrude	139 82	
Wilkens, Fred and Arthur	17 15	
Wright, R. F., Heirs	29 66	
(Exhibit A)		$2,413 06

Schedule 4

TAX DEEDS

January 25, 1943

Year	Balance 1|20|42	Collected	Adjustments	Balance 1|25|43
1940	$5,511 26	$ 594 50	$ 5 00	$4,911 76
1939	5,758 22	2,762 20	46 86	2,949 16
1938	2,401 21	139 69	84 69	2,176 83
1937	2,562 29	190 22	40 80	2,331 27
1936	1,601 79	108 26	38 95	1,454 58
1935	1,603 34	90 18		1,513 16
1934	1,215 06	38 88		1,176 18
1933	320 31	12 25	1 42	306 64
1932	321 02			321 02
1931 & Prior	272 03			272 03
	$21,566 53	$3,936 18	$217 72	$17,412 63

	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931 & Prior	TOTAL
Adams, Belle	$ 63 67	$ 66 79	$ 63 67	$ 27 15							$ 221 28
Adams, Fred	3 67	8 93		8 67							21 27
Allen, Charles			11 45								11 45
Allen, Fred		19 45	18 67								38 12
Amberg, Edward		6 19									6 19
Bean, H. D. — Estate				22 34	$ 22 46	$ 5 87	$ 2 26		$48 69		101 62
Begin, Ernest		189 94									189 94
Belanger, Alphonse		40 49									40 49
Boucher, Cassomaie							21 75				21 75
Bowie, Erlon	43 67	45 75	43 67	43 67							176 76
Bradbury, Bertha C.		179 07	171 51	125 76							476 34
Bryant, Vivian	22 86		22 67	13 67							59 20
Burnham, Lewis	93 67	98 35	95 34	95 34	96 06	69 67	71 47				619 90
Burnham, Richard						16 87	17 23				34 10
Clark, H. A.							24 01				24 01
Clark, Helen — Heirs	1 67										1 67
Corliss, Sadie	13 67	14 19	13 67	13 67	13 75	12 47	12 71	$11 39	11 79	$11 59	128 90
Cote, Alfred — Heirs	18 67	19 45									38 12
Davenport, Arthur	38 67										38 67
Dean, Charles — Heirs	42 67	44 75	42 67	42 67	42 99	33 85					249 60
Dow, W. L. & Son	173 22	132 01									
Dow, W. L. & Son	82 67	86 83	82 67	82 67							640 07
Durrell, John H.	13 67		13 67								27 34
Dyke, Howard	129 22	135 67	98 67	12 42							375 98
Eustis, George — Heirs	4 92	4 99									9 91
Farrington, Wallace	43 67	87 83				74 07					205 57
Fortier, John — Heirs	63 67	77 31	78 67								219 65
Foster, Alice							83				83
Fournier, Alex					8 71	8 07	8 19	7 53	7 73		40 23
Frechette, Leon	29 77	45 75									75 52
Gallant, Felix	54 17										54 17
Gassett, C. A. — Heirs			53 67	53 67	54 07	47 67	48 87	42 27			300 22

	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931 & Prior	TOTAL
Gingrass, Joseph				24 82							24 82
Hammons, E. P.										4 46	
Hammons, E. P.										4 52	8 98
Hardy, Harold	37 22										37 22
Hinkley, Roy — Heirs	23 67	24 71	23 67	23 67	23 83	21 27	21 75	19 11	23 97		205 65
Holman, Lelia			15 00								15 00
Jackson, Lizzie				33 67	33 91	30 07	30 79	26 83	28 03	29 23	
Jackson, Lizzie										27 43	
Jackson, Lizzie										28 56	
Jackson, Lizzie										30 67	299 19
James, S. R.	43 67	45 75	43 67	43 67	31 99	38 87					247 62
Jewett, Abbott	104 22	106 20									210 42
Jewett, Richard				102 04							102 04
Jodrey, Thomas	16 17										16 17
Johnson, H O.				3 67		91 67	94 07				189 41
Kujala, Ames				50 32							50 32
Kyllonen, Erkki					101 44	162 57	161 77				425 78
Lord, Ivan		40 49	67								41 16
Lothrop, Clement	18 67	19 45	18 67	18 67	18 79	16 87					111 12
McCourt, J. A.	43 67	45 75	43 67	43 67	43 99	38 87					259 62
Macomber, Arthur C.					17 79	15 87					33 66
Macomber, Ralph				8 67							8 67
Me. & N. H. Granite Corp.	2,412 53										2,412 53
Meader, C. H.	45 17	47 38		51 17							
Meader, C. H.	7 67	7 93									159 32
Melcher, Roland	58 67	26 35									85 02
Merriman, W. S.		56 27									56 27
Morse, M. N.						24 57					24 57
Moulton, E. J. — Heirs	32 33										
Moulton, E. J. — Heirs	52 34										
Moulton, E. J. — Heirs	4 34										89 01
Nash, Joseph — Heirs				129 17	130 17	114 17	117 17	100 67	105 67		697 02

	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931 & Prior	TOTAL
Orr, E. D. — Heirs	113 22	118 89	113 17	113 17							
Orr, E. D. — Heirs	7 67	7 93	7 67	7 67							489 39
Paine, Charles				48 67							48 67
Parker, Howard H.	187 62										
Parker, Howard H.	22 07										
Parker, Howard H.	12 07										
Parker, Howard H.	12 07										
Parker, Howard H.	4 57										238 40
Pettengill, George		96 43	17 67	16 67	12 66						143 43
Pettengill, Marjorie			13 67	13 67	13 75	12 47					53 56
Pike, Bertha	32 17										32 17
Plante, Calixte — Heirs		59 32	62 17	13 67							135 16
Pulkkinen, Emil & Erkki	184 22	193 53	184 17	84 17							646 09
Purington, Charles			119 17	119 17	120 09	105 37	108 13	81 35	77 65	94 75	
Purington, Charles										10 65	836 83
Purington, Perry										30 17	30 17
Quirrion, Peter	13 67	14 19	13 67	13 67	13 75	12 47					81 42
Richards, A. P.	23 67	24 71	23 67	23 67	23 83	21 27					140 82
Revirs, Lomie		13 19									13 19
Sanborn, Bert				11 17	11 23	10 27	10 45	9 46	9 76		62 34
Seamon, J. M. — Heirs	47 42	188 62	179 59	113 90							529 53
Small, William — Estate		66 79	47 02								113 81
Smith, F. G. — Heirs	8 67	7 93	35 18	25 68	121 76	106 54					305 76
Smith, Hamlin	21 17	20 08	3 67	13 67	6 57						65 16
Spiller, Dana	90 64	98 35	93 67	93 67	88 23	82 87	81 98				629 41
Staples, J. C.		17									17
Stewart, O. B.			53 67								53 67
Swett, John	11 17			6 17							
Swett, John	22 67										40 01
Thompson, C. M. — Heirs					30 54						30 54
Tilton, Anthony W.			3 67								3 67
Tilton, W. R.	88 67	93 09	104 17	83 92							369 85

	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931 & Prior	TOTAL
Towle, Morris				124 17	125 13	109 77	112 65				471 72
Tracy, Fred		27 25									27 25
Trask, R. W.	17 67	18 45	17 67	17 67							
Trask, R. W.	7 67	7 93	7 67	7 67							102 40
Tremblay, Frank						74 07	13 46				87 53
Tripp, A. L.					104 97						104 97
Tufts, Nellie						10 27					10 27
Vangeli, Peter	6 17		6 17								12 34
Virgin, C. H.	4 92	4 99	8 67	8 67	8 71	8 07	8 19	7 53	7 73		67 48
Waite, O. S. — Heirs	4 67		4 67								9 34
Walsh, Wm. — Heirs	28 67										28 67
Welch, Clifford				13 67							13 67
Welch, John Q.	43 67										43 67
Wheeler, M. J. — Heirs	5 67	5 77	5 67	5 67							22 78
White, Delance	11 17	11 56									22 73
Wilkens, Arthur — Heirs			28 28	28 28	28 44	25 88					110 88
Wilkens, Fred & Bubier, E. E.		15 23									15 23
Wilkens, Fred & Arthur—Heirs	21 17										21 17
Wright, A. J.	18 67	38 49	38 67	38 67		34 47	20 31				189 28
Wright, R. F.		92 25	27 67	105 34		76 03	94 07				395 36
Young, S. N.				104 17	104 97		94 07				303 21
	$4,911 76	$2,949 16	$2,176 83	$2,331 27	$1,454 58	$1,513 16	$1,176 18	$306 64	$321 02	$272 03	$17,412 63

Schedule 5

ACCOUNTS RECEIVABLE
January 25, 1943

Ralph B. Gould, Tax Collector	(Exhibit A)	$18 00

Schedule 6

TRUST FUNDS

CEMETERY	*How Invested*	*Book No.*		
Nathan S. Flagg,	Livermore Falls Trust Co.	20435	$100 00	
Joanna C. Thompson,	Wilton Trust Co.	9016	200 00	
Jonas B. Look,	Wilton Trust Co.	9018	200 00	
Arthur Kyes,	Wilton Trust Co.	9015	150 00	
Bartlett Estate,	Wilton Trust Co.	9014	150 00	
				$800 00
MINISTERIAL & SCHOOL FUND	Town of Jay			
Notes to Trustees of Fund (verified)			$1,848 00	
Mortgages			200 00	
				2,048 00
(Exhibit A)				$2,848 00

Schedule 7

ACCOUNTS PAYABLE

Vivian Bryant	$ 81
County Nurse	500 00
School Payroll No. 24	2,066 68
Fostena Farnham 1942 Excise Tax (Schedule 10)	6 63
(Exhibit A)	$2,574 12

Schedule 8

NOTES PAYABLE

Purpose	*Payee*	*Date*	*Due*	*Rate*	
General	School Fund Trustees	7|1|34	On Demand	4½%	$1,110 00
	Ministerial Fund Trustees	7|8|34	On Demand	4½%	738 00
	(Exhibit A)				$1,848 00

Schedule 9

BONDS PAYABLE
January 25, 1943

Purpose	*Rate*	*Due*	
Funding	4%	$3,000 annually 1943-1951	$27,000 00
			(Exhibit A)

Schedule 10

EXCISE TAX COLLECTIONS
Year ended January 25, 1943

1942:	R. B. Gould, Collector		
	Receipts No. 93 to 98		$ 39 96
1942:	Fostena P. Farnham, Collector		
	Receipts No. 70, 99 to 689 incl.	$2,024 03	
	Overpayment (Schedule 7)	6 63	
			2,030 66
1943:	Fostena B. Farnham, Collector		
	Receipts No. 1076 to 1090 incl.	$73 04	
	Receipts No. 1 to 9 incl.	22 94	
			95 98
EXCISE TAX COLLECTED AND DEPOSITED WITH TREASURER (Exhibit B)			$2,166 60

Treasurer's Report

Cash on Hand, Jan. 26, 1942		$ 820 64
Tax Account		
Carl B. Wright, Collector 1942		116,426 70
Ralph B. Gould, Collector 1941		187 64
Accounts Receivable		33 00
F. P. Farnham, Collector, 1941 Tax	$673 91	
1940 Tax	66 38	
1939 Tax	23 43	
1938 Tax	76 36	
1937 Tax	99 00	
1936 Tax	29 05	
1935 Tax	19 78	
1934 Tax	12 36	
1933 Tax	6 00	
		1,006 27
Excise Tax Account		
Ralph B. Gould, 1942 Tax	$ 39 96	
F. P. Farnham, 1942 Tax	2,030 66	
F. P. Farnham, 1943 Tax	95 98	
		2,166 60
Hired from Bank, Temporary Loans		36,000 00
Received from State		
State Aid Road	$ 796 51	
Special Resolve Road	1,477 69	
Snow Removal	1,625 00	
State Pauper Account	480 57	
Library Stipend	35 00	
Tax on Bank Stock	34 13	
Dog License Refund	359 73	
Railroad and Tel. Tax	14 74	
Domestic Science	450 00	
Common School Fund	4,585 84	
		9,859 21

Poor Relief Account		
Town of Jay	$ 30 00	
Town of New Sharon	148 70	
Employee's Mutual Benefit Ass'n	45 00	
Arthur Couture, refund	24 00	
		$ 247 70
Tax Deeds and Costs		
1933	$ 14 00	
1934	40 63	
1935	91 93	
1936	109 01	
1937	191 72	
1938	136 94	
1939	2,847 65	
1940	599 50	
		4,031 38
Tax Liens and Costs, 1941		2,266 60
Credits High. Winter		
Town of Chesterville	$125 00	
Town of Canton	220 00	
F. G. & C. F. Wheeler	6 00	
C. F. Castonguay, use of boiler	22 50	
		373 50
Credits Roads and Bridges		
Record Foundry, refund		3 25
School Accounts		
A. M. Sanborn	$125 98	
R. K. Allen, Interest School Fund	60 95	
Refund on Vaccines	5 10	
		192 03
Cemetery Lots		
New Jay Hill Cemetery Lot No. 67	$20 00	
New Jay Hill Cemetery Lot No. 36	25 00	
		45 00
Licenses		
Pool Room	$10 00	
Victualers'	6 00	
		16 00

Received from:		
Wood Account	$ 60 50	
Rent, Morton House	136 93	
W. P. A. Refund	232 00	
Wilton Lumber Co., refund	7 32	
Maine Bonding & Casualty Co.	13,072 68	
Credits, Contingent	35 02	
Food Stamp Plan	2,007 00	
Fires, Town of Dixfield	30 00	
Interest, Cemetery Trust Funds	12 55	
Victory Tax	44 89	
		$15,638 89
Total Receipts		$189,314 41
Paid by Warrants	$174,053 29	
Cash on Hand, Jan. 25, 1943	15,261 12	
		$189,314 41

We owe $27,000.00 Bond Issue.

Respectfully submitted,

FOSTINA P. FARNHAM, *Treasurer.*

CEMETERY TRUST FUNDS

Pass Book No. 9014 $150 00

July 1, 1942 — Received $2.26 interest on Bartlett Est. Fund and paid to Edmond Bartlett for care of said lot.

Pass Book No. 9015 $150 00

July 1, 1942 — Received $2.26 interest on Arthur R. Kyes Fund and paid to Ralph Kyes, Treasurer of No. Jay Cemetery Ass'n for care of said lot.

Pass Book No. 9016 $200 00

July 1, 1942 — Received $3.01 interest on Joanna C. Thompson Fund and paid to William Riggs for care of said lot.

Pass Book No. 9018 $200 00

July 1, 1942 — Received $3.01 interest on Jonas B. Look Fund and paid to Ralph Kyes, Treasurer of No. Jay Cemetery Ass'n, for care of said lot.

Pass Book No. 20435 $100 00

July 1, 1942 — Received $2.01 interest on Nathan S. Flagg Fund and paid to Ralph Kyes, Treasurer of No. Jay Cemetery Ass'n, for care of said lot.

FOSTINA P. FARNHAM, *Treasurer.*

SUPPLEMENTARY TAX 1942

Cook, Lester	$ 3 00
Rowe, Mrs. Ora	48 00
Robinson, Ray	120 00
Robbins, Herbert	24 00
Sewall, Calvin	3 00
Storer, Granvill	3 00
Moreau, Donia, R. G.	3 00
Fuller, Maurice	3 00
Caron, Alexander	3 00
Dupont, Armand	3 00
Knight, Raymond	3 00
Leblond, J. J.	3 00
Collette, Chas. R.	3 00
Robinson, Guy	3 00
Dupont, Emilien	3 00
Thompson, Carl	3 00
Czsimar, Louis	3 00
Briggs, Herman	3 00
Holman, Birchard	3 00
Doiron, Ludger	3 00
Purrington, Henry A.	3 00
St. Pierre, Thomas	3 00
Walker, Harry	3 00
Grover, Maynard	3 00
Hiscock, Eldred	3 00
Hopp, Wheaton	3 00
Plante, Chas.	3 00
Gross, Elmont E.	3 00
Wilkins, Roland L.	3 00
Ryder, Carl	3 00
Legere, Tilman	3 00
Knowles, George	3 00
Fournier, Albert E.	3 00
McDonald, Elwin	3 00
Rowe, Roger	3 00

McKay, Howard	$3 00	
Latham, Ralph	3 00	
Chicoine, Louis N.	3 00	
Berube, Willie	3 00	
Jennings, Omer	3 00	
Bennett, Albert	3 00	
Labrecque, Rene	3 00	
Tardif, Damien	3 00	
Kneeland, Linwood	3 00	
Buscher, Henry J.	3 00	
Miour, Anthonio	3 00	
Total Supplementary Tax		$321 00

ABATEMENTS — 1942 TAXES

Arsenault, James, error	$ 48
Amburg, Edward, taxed twice	9 60
Allaire, Ernest, gone	3 00
Allaire, Edgar, gone	3 48
Bryant, Vivian, over assessed	19 68
Boucher, August, error	48
Baston, George, in the Service	3 48
Blais, Alfred, error	48
Berube, Pasquel, over assessed	1 20
Belanger, George, paid in Chesterville	3 00
Boucher, Winchales, unable to find	3 00
Boucher, Calixte, in the Service	3 00
Bonnevie, Elzeard, in the Service	3 00
Breton, John, unable to find	3 00
Biesaw, George, paid in Wilton	3 00
Corlis, Sadie, unable	10 56
Covell, John, dead	72
Calden, William, dead	5 40
Clark, John, unable to find	3 00
Castonguay, Mrs. C. F., error	48
Dube, Eugene, Vet., drawing pension	3 00
Doiron, Reginald, in the Service	48
Doiron, Cornellio, gone	48
Doiron, Placid, gone	2 88
Daigle, Joseph, in the Service	3 48
DeMillo, Frank, in the Service	3 00
Doiron, Vincent, in the Service	3 00
Emery, F. A., error	2 40
Fisher, Fred, unable	62 40
Fortier, Ceryal, error	1 20

Flagg, Arthur, Heirs, over assessed	$ 7 20
Fournier, Robert, in the Service	3 48
Foss, Mrs. Doris, error	4 80
Fournier, Leo, in the Service	3 00
Griffin, Edward, gone	3 48
Gingras, Emile, in the Service	13 08
Gassett, Ray, on twice	3 00
Greenleaf, Raymond, on twice	3 00
Gassett, Ray, in the Service	3 00
Hawkins, Earl, over assessed	9 60
Hawkins, Joseph, over 70	3 00
Hachey, George, gone	48
Hogan, Stephen, in the Service	48
Henry, Raoul, in the Service	3 00
Kyes, Leon A., over assessed	21 60
Kyes, L. G., over 70	3 00
King, Fred E., dead	3 00
Lavoie, Mrs. Geo., error	9 60
Laberge, Louis, gone	48
Luciano, Nicholas, gone	72
Moulton, Rs. E. J., error	9 60
Moreau, Leo, gone	48
McLaughlin, Floyd, in the Service	3 48
Miller, C. J., error	3 48
Moreau, Alphonse, gone	48
Morin, Albert, dead	3 48
McCrellis, Earl, unable	5 16
Mancine, Joseph, error	48
Moreau, Victor, unable	48
Maxwell, Sidney, paid in Wilton	3 00
McKay, William Jr., in the Service	3 00
Mace, Guy, gone	3 00
Mancine, Antonio, in the Service	3 00
McGraw, Leon, under age	3 00
Plaisted, Ralph, over assessed	12 00
Perry, Emile J., dead	3 00
Perry, Allan, J., over 70	3 00
Putnam, John, over 70	3 00
Paquette, Leo, unable to find	3 00
Rowe, Mrs. Fred, error	19 20
Russell, Mrs. David, taxed twice	72 00
Roy, Henry, gone	3 48
Roy, Alphonse, error	2 40
Rowe, Phillip, unable to find	3 00
Richer, Joseph, over 70	3 00

Robinson, Clarence, in the Service	$ 3 00	
Staples, John C., error, over assessed	6 96	
Spofford, Fred, error	2 88	
Shank, Aime, gone	48	
Shank, Francis, gone	48	
Smith, Everett, paid in Chesterville	2 40	
Stansfield, Harry, taxed twice	43 20	
Sonnier, John, under age	3 00	
Simmoneau, Leo, in the Service	3 00	
Tonkins, W. J., gone	4 20	
Thompson, Oakes, paid in Wilton	3 48	
Vielleux, Joseph, over 70	3 00	
Wright, Elmer T., over assessed	3 00	
Woods, Loring J., over assessed	3 00	
Webber, Lawrence, under age	3 48	
Walsh, John A., unable to find	3 00	
Walsh, Maurice, in the Service	3 00	
Total Resident Abatements		$522 12

ABATEMENTS 1942
Non-Resident

Adams, Norris, Heirs, no such property	$ 28 80	
Henry, Louis, error	4 80	
Legere, Leon, on twice	19 20	
Paul, W. L., error	195 22	
Total Non-Resident Abatements		$248 02
Total 1942 Abatements		* $770 14

(*) These abatements were made after the close of books and credit is allowed in the collector's account.

ABATEMENTS — 1941 TAXES

Amburg, Edward, unable	$3 49
Bovin, Omer, gone	49
Calden, William, dead	5 45
Doiron, Etienne, gone	3 00
Gardner, Elmer, error	20
Heckbert, Horace	3 00
Hurd, Harold	98
Lacross, Albert, gone	49
Pomerleau, Albert, gone	3 49
Paine, Charles, unable	49

Plant, Henry, in Service	$3 74	
Rathey, Sylvia, error	49	
Soucy, Antomin, in the Service	49	
Total Abatements 1941 Taxes		$25 80

DELINQUENT TAXES 1942

Property Taxes — Resident

Poll Taxes

Arsenault, James	$ 48	
Amburg, Edward	9 60	
Allaire, Ernest	3 00	
Allaire, Edgar	3 48	
Archer, Elwood	9 12 *	
Archer, C. S., Heirs	39 60 *	
Adams, Belle	57 60	
Bryant, Vivian	19 68	
Begin, Ernest	191 28	
Burnham, Lewis	85 76	
Black, Ralph	76 08	
Begin, Willie	1 98	
Boucher, August	48	
Baston, George	3 48	
Blais, Alfred	48	
Bryant, Norman	48 *	
Berube, Pasquel	3 60 *	$2 40
Bryant, Clarence	3 00	
Blanchard, Joseph	3 00	
Burnham, Roland	3 00	
Belanger, George	3 00	
Boucher, Calixte	3 00	
Boucher, Winchelas	3 00	
Breton, John	3 00	
Bonnevie, Elzeard	3 00	
Beisaw, George	3 00	
Corliss, Sadie	10 08	
Cote, Alfred, Est.	14 40	
Couture, Alcide	48 *	
Chabot, Peter	48 *	
Couture, Rosaire	48	
Castonguay, Arthur	48	
Covell, John	72	
Chartier, Edmond	48	
Constant, Mrs. George	48 *	
Calden, William	5 40	

Clark, John	$ 3 00
Castonguay, Mrs. C. F.	48
Doiron Ernest	38 88
Dow, W. L. & Son	250 56-$10.56*
Duguay, Marcel	3 48
Dube, Eugene	3 48-.48c *
Doiron, Reginald	48
Doiron, Cornellio	48
Doiron, Phillios	48 *
Daigle, Joseph	3 48
Doiron, Placid	2 88
Drysdale, James	1 63
Desjardins, Adolphe	48 *
DeMillo, Frank	3 00
Doiron, Vincent	3 00
Emery, F. A.	2 40
Fisher, Fred	62 40
Fortier, Ceryal	1 20
Foster, P. A.	20 00 *
Fortier, Mrs. John	57 60
Flagg, Arthur, Heirs	12 00
Fournier, Mrs. Leo	29 28
Fletcher, Emery	33 60
Fortier, Jean Baptiste	48 *
Fournier, Robert	3 48
Farrington, Vinton	11 04
Fournier, Frank	2 88 *
Foss, Mrs. Doris	4 80
Fournier, Leo	3 00
Gould, Ralph B.	45 60
Gagnon, Philip	48 *
Gallant, Felix	47 00
Griffin, Edward	3 48
Gross, Horace H.	91 92
Gingras, Emile	13 08
Gross, Arthur E.	152 88
Gassett, Ray	3 00
Greenleaf, Raymond	3 00
Gassett, Ray	3 00
Howes, Mrs. W. H.	12 00
Hawkins, Earl	9 60
Holman, Lelia	19 20
Holt, Mrs. Wilfred	24 00
Hachey, George	48
Hawkins, Joseph	3 00

Hennessey, Anatole	$ 48 *
Hogan, Stephen	48
Henry, Raoul	3 00
Henry, Marcel	48
Jodery, Mrs. Thomas	21 60
Jerry, Arthur	7 48
Kyes, Leon A.	21 60
Kyes, L. G.	3 00
King, Fred E.	3 00
King, Bert	161 28 *
Lavoie, Mrs. Geo.	9 60
Laberge, Louis	67 68-$67.20*
Luciano, Nicholas	72
Lavoie, Arthur	48
Masterman, Bert	3 00
Moulton, Mrs. E. J.	21 12
Morse, L. A.	38 48
McCourt, J. A.	4 08
Moreau, Leo	48
Meader, C. H.	48 48
Morrill, Bessie	57 60
McLaughlin, Floyd	3 48
Miller, C. J.	3 48
Morin, Ovila	48 *
Moreau, Alphonse	48
Morin, Albert	3 48
Marchetti, Luigi	48 *
McCrellis, Earl	5 16
Mancine, Joseph	48
Moreau, Victor	48
Maxwell, Sidney	10 20
Mason, G. S.	3 00
McKay, William Jr.	3 00
Mace, Guy	3 00
Mancine, Antonio	3 00
McGraw, Leon	3 00
Neadeau, Joseph, Mrs.	57 60
Noyes, Stillman, Heirs	2 40
Orr, E. D., Heirs	110 40
Purington, Charles E.	112 56
Pike, W. H., Heirs	100 00
Pulkkinen, Emile and Erkki	205 20
Pike, Bertha	158 40
Plaisted, Ralph	12 00
Pepin, Laurier	48

Poulin, Eugene	$ 48 *
Perrault, Aime	48 *
Paquette, Leo	3 00
Perry, Emile	3 00
Perry, Allan J.	3 00
Putnam, John	3 00
Quirrion, Joseph	3 00 *
Rowe, Mrs. Fred	19 20
Roy, Mrs. Aurore	48 00 *
Russell, Mrs. David	72 00
Roy, Henry	3 48
Richards, Joseph	3 48 *
Roy, Alphonse	2 88-.48c *
Rowe, Philip	3 00
Richer, Joseph	3 00
Robinson, Clarence	3 00
Sawtelle, David A.	3 48
Stewart, Charles	4 68
Seamon, J. M., Heirs	166 80-$13.68 *
Smith, Hamlin	16 80
Spinney, Colby	9 60
Staples, John C.	6 96
Spofford, Fred	2 88
Shank, Aime	48
Shank, Francis	48
Smith, Charles R.	48
Sabine, Ernest	2 88 *
Southard, Merton	12 00
Smith, Everett	2 40
Stansfield, Harry	43 20
Sonnier, John	3 00
Simmoneau, Leo	3 00
Thompson, Annie	48 48
Tilton, W. R.	83 52
Tufts, Sophia	24 00
Thompson, E. V.	40 08
Tonkins, W. J.	4 20
Thompson, Oakes	3 48
Vangelli, Peter	2 40
Vielleux, Joseph	3 00
Wright, A. J.	19 60-$10.00 *
Waite, O. S., Heirs	96
Wright, Elmer T.	3 00
Woods, Loring T.	3 00
Wilkins, Gertrude	235 92

Walsh, Mabel	$18 08	
Webber, Lawrence	3 48	
White, Wilfred	48	
Weeks, Wallace	2 40	
Williams, Theldon	3 48	
Wells, Clarence E.	1 48 *	
Walsh, John A.	3 00	
Walsh, Maurice A.	3 00	
Total Delinquent Taxes		$3,799 17
Paid Since Audit		399 76
Total		$3,399 41

DELINQUENT TAXES 1942

Property Taxes — Non-Resident

Adams, Norris, Heirs	$ 28 80
Blaisdell, Arthur	2 40
Bowie, Erlon	38 40
Dyke, Howard H.	96 00
Eustis, George O., Heirs	1 20
Hinckley, Roy, Heirs	19 20
Henry, Louis	4 80
Jenney Gas Co.	6 00
Lothrop, Clement	14 40
Lamb, Dwight	14 00
Macomber, A. C.	9 60
Maine-New Hampshire Granite Corp.	600 00
Niles, Harold & Marion	230 40
Noyes, C. M.	14 40
Pettingill, Geo.	62 40
Pineau, John Jr.	29 28
Paul, W. L.	195 22
Quirrion, Peter	9 60
Richards, A. P.	19 20
Shelvey, Ray	6 00
Tufts, Albert	24 00
Trask, W. R.	19 20
Virgin, G. H.	1 20
Wilkins, Fred and Arthur, Heirs	16 80
Moulton, W. O., Heirs	9 60

Turner, E.	$19 20	
Wells, E. J.	1 20	
Total Delinquent Taxes, Non-Resident		$1,511 70
Total Delinquent Taxes, 1942 Resident		3,799 17
Total Delinquent Taxes, 1942		$5,310 87
Rec'd since close of books		399 76
Total		$4,911 11

(*) Indicates taxes paid since the close of the books. Some of these taxes were abated after the close of books, so they show up as delinquent, but they will also show up on the abatement list.

Report of Jay Fire Department

To the Citizens of the Town of Jay:

The Fire Department wishes to take this opportunity to thank the citizens of the Town of Jay for the appropriation voted at the 1942 Town Meeting for the purpose of building a new fire station.

It has been possible to erect a building, which, when completed, should be an addition to the community upon which every citizen can look with civic pride.

The men of the Department have cooperated to a great extent; giving their time, energy and raising money to finish the interior of the room in which our meetings are held.

In a routine testing of the pumper a Fire Insurance Underwriter inspector found its performance was above specifications in all respects.

Number of calls			86
General Alarms		79	
Silent Calls		7	
Chimney Fires	59		
Dump Fires	6		
Grass Fires	9		
Forest Fires	6		
Buildings	4		
Automobile	1		
Oil Stove	1		

In this sixteenth annual report to the citizens of the Town of Jay it gives me great pleasure to be able to thank the selectmen of the Town and the boys of the Department for their cooperation during the past year.

Respectfully submitted,

FRANK E. PURINGTON, Chief.

ANNUAL REPORT OF THE TREASURER OF THE JAY MINISTERIAL FUND

Amount loaned Town of Jay on note		$738 00
Amount received from Fostina P. Farnham, int. on note		33 21
		$771 21
Paid Celia Bean for Baptists	$ 6 20	
Paid Annie Thompson for Baptists	6 20	
Paid Millie Taylor for Universalists	9 10	
Paid Fostina Farnham for Methodists	10 67	
Paid H. E. Briggs for Advents	1 04	
		33 21
Amount at interest		$738 00

R. K. ALLEN, Treasurer.

ANNUAL REPORT OF THE TREASURER OF THE JAY SCHOOL FUND

Amount loaned Town of Jay on note		$1,110 00
Value of land in Leeds		200 00
Total value of fund		$1,310 00
Received of Fostina Farnham, Int. on note		49 95
Received of H. E. Lincoln for hay		12 00
Total		$1,371 95
Paid taxes on land in Leeds	$ 6 40	
Paid Fostina Farnham, Int. on note	49 95	
Paid Fostina Farnham, balance on income of land	5 60	
		64 95
Balance due fund		$1,310 00

R. K. ALLEN, Treasurer.

NILES MEMORIAL LIBRARY ASSOCIATION
Report Ending December 31, 1942

Receipts

Balance from 1941	$166 18	
State Stipend	35 00	
Use of Land	1 00	
Book Fines	16 53	
Coupon Interest	200 00	
Town	500 00	
		$918 71

Expenditures

Lights	$ 43 31	
Librarian	237 50	
Janitor	197 00	
Fuel	86 78	
State Stipend	35 00	
Safe Deposit Rental	3 60	
	$623 19	
Balance on hand	295 52	
		$918 71

ELIZA M. NILES FUND
Receipts

Balance from 1941	$1,328 40	
Coupon Interest	870 00	
Dividends	10 80	
		$2,209 20

Expenditures

Magazines	$ 68 65
Books	313 89
Exchange of Canadian Coupons	10 00
Accrued Interest	24 22
Miscellaneous duties	1 50
American Library Association	3 00
Repairs	57 76
Piano Tuning	3 50
Postage and Miscellaneous Supplies	12 98

Printing Cards	$ 5 12	
Treasurer	25 00	
Sinking Fund	100 00	
	$ 625 62	
Balance on hand	1,583 58	
		$2,209 20

Respectfully submitted,

FRANK E. PURINGTON, Treasurer.

I have examined the accounts of the funds reported above and found them to be correct.

F. R. GRANT, Auditor.

Report of Jay School Board

Jay, Me., Feb. 15, 1943.

Your Superintending School Committee respectfully submits the following recommendations for the support of the different school activities for the ensuing year.

For support of Common Schools (including teachers' wages, janitors, conveyance, text books, supplies and fuel)	$23,000 00
For Support of Jay High School	11,500 00
For Insurance, Repairs and Equipment	3,000 00
For Superintendence	600 00
For Domestic Arts	400 00

F. L. JACKSON,
EVA M. KYES,
F. McDONALD.

Report of Superintendent of Schools

To the School Committee and Citizens of Jay:

My eighteenth annual school report is now presented for your consideration.

For many years past our schools have moved along in the even tenor of their ways with little or no outside factors to interfere or alter them. It has been rather easy to find and keep competent teachers. To buy the various supplies needed at a price we could afford to pay, and to accomplish many objectives which have improved the schools.

Of late I have come to the conclusion that we didn't appreciate the good old days of the immediate past. Total war has of necessity brought about many changes in all walks of life. The schools are not the only institutions that feel the change.

By looking at our teacher list you will see many new names. This trend in time is certain to interfere with the successful operation of our schools, though I must hasten to add that thus far we have been fortunate in securing competent and experienced teachers. They are doing good work.

We are cooperating in the war effort in all the many activities which are required of us. The schools did a fine job in the different rationing assignments and more are coming. We have also had the help of many of our people in doing these tasks. This we appreciate. War Ration Book No. II is soon coming and we shall again have to call upon people to help us.

The drive for scrap iron and rubber was carried on by the children and they did a good job. The purchase of War Savings Stamps is being done in all the schools and here again the majority of the children are participating.

A survey has just been made and sent in giving the numbers of boys and girls who are ten years old or more. These children will be called upon and expected to work on farms during the summer. Here they can contribute their share toward helping to raise the bumper crops which will be sorely needed. I feel sure the children will readily do their part.

In our high school many faculty changes were also made during the year. We have also lost many boys to the Service.

In the school we are carrying out the instructions of the State and War Departments in our Physical Fitness program, our radio work, our basic mathematics, Morse code, and military shorthand, as well as airplane instruction and other lines of work.

We are asked to emphasize Mathematics and Science especially. This we are doing. To bear down hard on stenography and typewriting. This also we are doing.

These extra activities are making the running of a high school a mighty busy undertaking. I appreciate the whole-hearted way in which the teachers are responding to this extra assignment. And still we must not for a moment forget that the fundamental objectives of our public school system remain substantially the same as ever.

These extra activities are all good in themselves and will materially assist those who are later on called to the Service. Especial emphasis on mathematics and science is a step in the right direction, war or no war. No basic change in our high school program is contemplated nor is it necessary. It may be necessary to curtail some of our courses, those in which too few students are found for the profitable continuation of the course. At least for the duration. As our numbers decrease in high schools, it is probable that we can reduce the size of our faculty.

The teacher shortage will be a disturbing factor for the duration at least and probably for several years after. For only about one-half the usual number of children are found in the normal training institutions. There are, of course, several reasons for this, one of which is the fantastic wages paid in war industries. As usual we shall do our best to keep competent teachers and to give the children the very best possible preparation for whatever the future may have in store for us. At present we must all bend our every effort toward winning the war. This is our first and most vital problem.

During the summer just passed we did very little in the way of school repairs. We did shingle one half of the Brick building and have installed individual lockers in high school for both boys and girls.

We appreciate the city water at the Brick building and in the high school.

In closing please allow me to express my appreciation to the School Committee and Selectmen for their cooperation and help. Also to the many citizens who have assisted the teachers in carrying out the extra assignments given to them during the past year.

Respectfully submitted,

A. M. SANBORN,

Supt. of Schools.

Financial Report—Jay School Dept.

COMMON SCHOOLS

March Appropriation	$21,000 00
Balance from '41 & '42	60 75
State School Fund	3,668 67
Interest on School Fund	55 55
Common School Credits	106 24
Amount Available	$24,891 21

Expenditures

Paid Teachers	$14,834 72	
Ret. Assn.	278 29	
Janitors	2,720 50	
Conveyance	2,090 06	
Books	648 28	
Supplies	906 72	
Lights & Power	280 00	
Fuel	2,580 60	
	$24,339 17	
Balance Unexpended	552 04	
		$24,891 21

HIGH SCHOOL

March Appropriation	$11,500 00	
State School Fund	917 17	
	$12,417 17	
Overdraft from '41 & '42	116 34	
Amount Available		$12,300 83

Expenditures

Paid Teachers	$8,148 35	
Ret. Assn.	128 16	
Janitor	1,361 00	
Fuel	223 99	
Books	305 32	
Supplies	626 57	
Lights & Power	300 72	
	$11,094 11	
Amount Unexpended	1,206 72	
		$12,300 83
Paid Treasurer, Victory tax	$76 10	

DOMESTIC ARTS

March Appropriation	$500 00	
Balance from '41 & '42	484 06	
State Fund	450 00	
Amount Available		$1,434 06

Expenditures

Paid Teacher	$941 70	
For Supplies	52 90	
Expenditures	$994 60	
Balance Unexpended	439 46	
		$1,434 06

AMERICANIZATION

Balance		$100 00
None Expended		

H. S. ATHLETIC ACCT.

Balance		$5 48
None Expended		

H. S. BAND ACCT.

Balance	$6 50	
Received	1 60	
Total		$8 10
None Expended		

SUPERINTENDENT

Appropriation		$600 00
Paid A. M. Sanborn		600 00

INSURANCE, REPAIR AND EQUIPMENT

March Appropriation	$2,100 00	
Balance from '41 & '42	2,053 36	
Refund on Insurance	18 14	
Amount Available		$4,171 50

Expenditures

Paid for Repairs	$1,238 79	
Equipment	518 77	
Insurance	2,111 26	
	$3,868 82	
Balance Unexpended	302 68	
		$4,171 50

SUMMARY OF SCHOOL ACCOUNTS

	Amt. Available	Expenditures	Balance	Overdraft
Common Schools	$24,891 21	$24,339 17	$ 552 04	
High School	12,300 83	11,094 11	1,206 72	
H. S. Athletics	5 48		5 48	
H. S. Band	8 10		8 10	
Americanization	100 00		100 00	
Superintendence	600 00	600 00		
Domestic Arts	1,434 06	994 60	439 46	
Ins., Repairs, etc.	4,171 50	3,868 82	302 68	
Victory Tax	76 10	76 10		
	$43,587 28	$40,972 80	$2,614 48	
		2,614 48		
		$43,587 28		

Respectfully submitted,

A. M. SANBORN, Supt.

SCHOOL STATISTICS FOR YEAR ENDING JUNE '42

School Grades	8	7	6	5	4	3	2	1	Sub-P.	Totals Boys	Girls	Av. Att.	Agg. Att.
No. Jay	13	12	10	14	13	12	16	5	17	61	51	79.90	13,855
Jay	12	10	5	12	8	10	9	8	9	36	44	66.00	11,662
Brick	18	25	32							50	25	70.05	12,515
Jewell St.				23	14	13	11	13	22	69	49	83.68	14,634
Riley	2	5	4	3	7	5	7	7	5	25	20	41.10	7,306
Beans Cor.	4	3	4	2		5		3	2	13	10	20.95	3,751
Stones Cor.	3	1	4	2	5	5	1	6	4	18	11	20.89	3,677
Stubbs Mills			2	3	2	3	2	3	6	11	10	17.81	3,171
Canada Cor.	3		1	5	3	2			2	7	9	13.55	2,359
	55	56	62	64	52	55	46	45	67	290	230	414.23	72,940

Jay High School: Seniors 29, Juniors 37, Sophomores 33, Freshmen 53
Boys 78, Girls 74 Av. Att. 12.28 Agg. Att. 22,099
Total Av. Att. 537 Total Agg. Att. 95,039

Total Elementary pupils	520
Total High School pupils	152
All pupils	672

LIST OF JAY TEACHERS FOR YEAR 1942

Romolo Lorenzi	Taught three terms	
Mildred Look	Taught three terms	
Marcia Brown	Taught two terms	Transferred
Virginia Plummer	Taught one term	
Albert P. Miller	Taught two terms	Resigned
Helen Clark	Taught three terms	
Harriet Watson	Taught three terms	
Theda Munson	Taught one term	Transferred
Arabine White	Taught three terms	
Theda Munson	Taught two terms	
Blanche Applebee	Taught three terms	
Mabel Andrew	Taught one term	
Thelma Foss	Taught three terms	
Alice McLaughlin	Taught two terms	Resigned
Margaret Connors	Taught three terms	
Marcia Brown	Taught one term	
Ruth Allen	Taught three terms	
Ingrid Waite	Taught three terms	
Mildred Shepherd	Taught two terms	Resigned
Flossie Farnham	Taught one term	Resigned
Hilma Foss	Taught two terms	Resigned
Norma Harlow	Taught one term	
Mary Chiaravalloti	Taught three terms	Resigned
Charlotte King	Taught two terms	Resigned
Gladys Plant	Taught one term	
Verna Grant	Taught one term	
Martha Jewett	Taught one term	
Eleanor Mills	Taught one term	Music Supv.
Otho Knowles	Taught one term	Music H. S.

High School

Frank Stone	Taught three terms	
Jas. Connors	Taught two & one-half terms	Resigned
Doris Gould	Taught one-half term	
Jean McDonough	Taught two terms	Resigned
Claralyn Preble	Taught two terms	Resigned
Fay Gordon	Taught three terms	
Dorotha Adams	Taught one term	
Phyllis Bishop	Taught three terms	
Wm. Hughes	Taught two terms	Resigned
Carolyn Totman	Taught one term	
Katherine Taylor	Taught three terms	

All elementary teachers are Normal trained.
Their average weekly salary is $22.10.
Maximum salary is $27.50 and minimum $19.00.
Average high school salary is $1,378.56.
Maximum $2,500.00, minimum $1,000.00.

Principal's Report

To the Superintending School Committee:

I hereby submit my fourth annual report as principal of Jay High School.

A year ago it was my privilege to note the increasing importance of high school training to meet the need for men and women trained in the fundamentals of education demanded for the prosecution of the war both in the armed services and in essential war work. Education is designated as one of the essential services which must not only be maintained but speeded up and maintained at higher levels of efficiency.

Our school is being required to adjust its program, to lengthen its school day as much as possible, to provide additional services especially to pupils in the upper classes looking to their more effective participation in the war effort either in the armed services or in war industry, and above all to teach the meaning of, loyalty to, and faith in the democratic ideals more effectively than ever before.

One of the additional services which your faculty has had to undertake since the beginning of the school year has been the introduction of a thorough going program of physical fitness and health instruction for all pupils. Fortunately, Mrs. Dorotha Adams who was added to our faculty this year has had special training for this work and makes a capable director for the program. Mrs. Adams directly supervises the girls' program while your principal has supervision of the boys' work. Dr. Thomas Croteau has been very generous in giving the physical examinations. The new lockers installed by the school department have aided materially in developing the program. Because of the added duties imposed by this program, Miss Gordon has been required to take on additional teaching and administrative duties.

The Home Economics Department under the supervision of Miss Taylor has been carrying on a very successful school lunch program and has emphasized to pupils and parents alike important nutritional facts. All pupils should share in the benefits of this program and parents are urged to give their full cooperation. A committee of the Citizens Service Corps has been of real help in setting up the program and in raising money for the purchase of much needed equipment for carrying on this work.

Mrs. Bishop has made available to all upper class pupils instruction in typewriting even though not enrolled in the commercial course.

A course in the fundamentals of radio is also being offered to all junior and senior boys for pre-induction training.

Your faculty knows the importance of high grade school services and is anxious to do its utmost in the face of added duties to carry on. To maintain a competent faculty is becoming one of the major problems facing schools such as ours. The problem has been well placed before the public by the State Commissioner of Education, Mr. Harry V. Gilson. Passage of legislation now before the Maine legislature should prove of definite help to the town in meeting this problem.

The beginning of the school year found the following teachers returning: Mrs. Phyllis Bishop, commercial; Mr. James Connors, English; Miss Faye Gordon, language; Miss Katherine Taylor, home economics; and your principal.

New members of the faculty are Miss Caroline Totman, science, and Mrs. Dorotha Adams, history. Mr. Conners was called to the service in the fall and was replaced by Mrs. Doris Gould of Farmington, an experienced English teacher.

The school enrollment for the year is as follows:

	Boys	Girls	Total
Senior Class	10	17	27
Junior Class	9	12	21
Sophomore Class	18	14	32
Freshman Class	23	16	39
Post Graduate		1	1
	60	60	120

Respectfully submitted,

FRANK G. STONE, Principal.

South Franklin County Nursing Service

To the Citizens of Jay:

The thirteenth annual report of the nursing service is submitted covering the period beginning January 1, 1942 and ending December 31, 1942.

In reviewing the work for the year we are impressed with the gradual change in our program as some old routine procedures have been dropped to assume new responsibilities and duties.

Our entrance into the war made everyone realize that health was one of the most important factors in winning it, and it also brought out the fact that each one of us is responsible for maintaining our own health as one part in building a strong community. The courses in Home Nursing and Nutrition were sponsored to prepare you for this responsibility.

The Department of Education has decreed that the school must accept more responsibility and the excellent programs carried by part of the teachers must be adopted by all. This might make it appear that the nurse would be relieved of some routine details, and she would be relieved to take on specific duties that only she can do.

The public health nurse in each community has national recognition as the one person who has the confidence of the people and the understanding of their problems. Her training in public health and social service is being utilized by the government, Red Cross, and other national groups. At every turn we are told that this war is being fought in our homes as well as on the front. This is true in many ways, one of which we illustrate. The army says that a soldier who has home worries is not a good soldier, consequently he is encouraged to confide in his commanding officer who asks the Red Cross Field Director stationed in every camp to investigate. By them the public health nurse is used as the connecting link between the army and home. Most of these are health problems although there is usually a social aspect.

The newspapers and magazines have told you that with the first mobilization of troops, the United States Public Health Service instituted a venereal disease program directed towards prevention as far as possible, and more adequate control than was enforced in the last war. With so many soldiers stationed in Maine and defense areas, we have been asked to cooperate with official agencies in relation to this menace. The cooperation we have received has been gratifying as it shows that the attitude of the public has changed and we now accept this as a public health problem instead of blindly refusing to see it in our midst.

The shortage of doctors and nurses is felt by all public health services, and we find that it increases our responsibilities. Your nurse was asked to participate by acting as County Nurse Deputy, Emergency Medical Services, Office of Civilian Defense. Since this applies not only to work in casualty stations and first aid posts during an emergency, but pertains to placing of available nurses in hospitals and homes during any disasters as epidemics, etc., programs of study and practice are being planned whereby inactive nurses will be prepared to serve their community.

A great deal of emphasis has been placed on the prevention of communicable diseases, as they were on the increase, and the usual care may not be available. We are urged to take advantage of all prophylactic measures offered, as well as observing the rules and regulations of the health dept. made for our protection. Through the cooperation of all concerned, nurse, local health officer, selectmen and the Bureau of Health, we were able to offer immunizations against diphtheria for the first time. Six hundred and thirteen took advantage of this showing that parents were aware of the importance of this procedure.

The practice of X-raying all selectees has proven the claim of statisticians who say that every community has its ratio of unsuspected active cases of tuberculosis. Reports have shown that this is true in Franklin County. We wish that it was possible to carry this practice into civilian life. We do offer chest X-rays at cost at the annual diagnostic clinic held at Wilton Academy every year. In November, four from Jay took advantage of this offer. Tuberculosis deaths always increase in times of stress but by constant vigil and education of the public, we hope to prevent the increase looked for. A special campaign is conducted every year during April, when literature is given out through the mill and schools. Jay High School was second in the state in the Essay Contest held at that time.

Transportation has always been a problem and under existing conditions it is a great handicap to our corrective programs in the schools. Due to this fact the dental clinics at the hospital were discontinued last spring. The resignation of Miss Bennett, North Franklin Nurse, who has acted as Physiotherapist at the orthopedic clinics held at the hospital, will be felt as she gave valuable services to our children, which will not be duplicated. We have had no regular social worker the past year and this has added to our duties as there are conditions which cannot be ignored.

We endeavor to carry out our usual program as far as war time conditions permit, but to homes and schools many of the minor details must be delegated. Community health will be no less important in 1943, and whatever your problem may be your nursing service is always ready to aid you in solving it.

Respectfully submitted,

South Franklin County Nursing Service,

By: OLIVE BONSEY, R. N.,

Public Health Nurse.

Vital Statistics

To the Selectmen of the Town of Jay:

Gentlemen: The following returns of births, marriages and deaths have been made to this office for the year from January 15, 1942 to January 15, 1943.

Respectfully submitted,

LEON K. LOOK, Town Clerk.

BIRTHS

Number of Births	68
Number of Males	37
Number of Females	31

1942

Feb.	5	To the wife of Frank Morin, a son.
Feb.	6	To the wife of Wallace Vance Farrington, a son.
Feb.	11	To the wife of Richard Leroy Hardy, a daughter.
Feb.	22	To the wife of Leo Drapeau, a daughter.
Feb.	22	To the wife of Alfred David Bond of Livermore Falls, a son.
Feb.	24	To the wife of Elphe Phelies Tardif, a son.
Mar.	5	To the wife of Hamlin Arthur Smith, a son.
Mar.	22	To the wife of Ralph Maynard Bracket, a daughter.
Mar.	24	To the wife of Edward Arsenault, a daughter.
Mar.	24	To the wife of Rene Therrien, a daughter.
Mar.	29	To the wife of Arthur R. Castonguay, a son.
Apr.	3	To the wife of Gerard Fournier, a son.
Apr.		To the wife of John Harrison Farrington of Wilton, a son.
Apri	12	To the wife of Fred George Smith, a son.
Apr.	13	To the wife of Joseph W. Hole of Canton, a son.
Apr.	17	To the wife of Alfred Blais, a daughter.
May	2	To Virginia Lucille Knapp, a daughter.
May	5	To the wife of Leo Tessier, a daughter.
May	24	To the wife of George E. Richardson, a son.
June	5	To the wife of Lucien E. LeClair, a son.
June	22	To the wife of Donia Raymond Joseph Moreau, a son.
June	24	To the wife of Emile Richards, a son.

1942

June	26	To the wife of Philip C. McCourt, a daughter.
July	6	To the wife of Lugi Marchetti, a daughter.
July	6	To the wife of Cecil Arthur Holman, a daughter.
July	8	To the wife of George Earle Oakes, a daughter.
July	12	To the wife of Edward R. Labbe, a daughter.
July	16	To the wife of Rodney Cecil Finley, a son.
July	18	To the wife of Otho Adams, a daughter.
July	21	To the wife of Emile Labrecque, a daughter.
July	26	To the wife of Eugene Pomerleau, a daughter.
July	27	To the wife of Milton Holt Deane, a son.
Aug.	11	To the wife of L. Bradford Crafts, a son.
Aug.	21	To the wife of Laurie Thomas Legere, a daughter.
Sept.	1	To the wife of H. Walter Tucker, a daughter.
Sept.	2	To the wife of Joseph Romano, a daughter.
Sept.	4	To the wife of Joseph Richard, a son.
Sept.	7	To the wife of William E. Berube, a son.
Sept.	13	To the wife of Harold Franklin Foster, a daughter.
Sept.	14	To the wife of Albert J. Morin, a daughter.
Sept.	17	To the wife of Homer P. Worden of Canton, a son.
Sept.	24	To the wife of Albert Perry Averill, a son.
Sept.	25	To the wife of Leo Jolicoeur, a daughter.
Oct.	3	To the wife of Flovien Cloutier, a son.
Oct.	3	To the wife of Floyd A. Byron, a son.
Oct.	5	To the wife of Arnold G. Smith, a son.
Oct.	9	To the wife of David Alphonse Sawtelle, a daughter.
Oct.	15	To the wife of Jean Paul Labrecque, a daughter.
Oct.	26	To the wife of Erwin A. Dunn, a son.
Oct.	26	To the wife of Francis A. Ouellette, a son.
Oct.	26	To the wife of Clarence E. Grouleau, a son.
Oct.	27	To the wife of Joseph Carlton Connant of Canton, a son.
Nov.	4	To the wife of Gates Wm. W. Mitchell, a son.
Nov.	15	To the wife of Ralph Delbert Smith, a daughter.
Nov.	16	To the wife of Paul J. Drottar, a son.
Nov.	23	To the wife of Arthur C. Brown of Fayette, a daughter.
Nov.	25	To the wife of Harold John Farrington, a daughter.
Nov.	26	To the wife of Julien Leblond, a daughter.
Dec.	1	To the wife of Robert Alvin Clark, a son.
Dec.	16	To the wife of Yvette Croteau, a daughter.
Dec.	20	To the wife of Emen Begin, a daughter.
Dec.	25	To the wife of Harold L. Adams Jr., a son.

1943

Jan.	3	To the wife of Arthur J. Hebert, a son.
Jan.	3	To the wife of Joseph Paradis, a son.
Jan.	6	To the wife of Norman G. Bryant, a son.
Jan.	12	To the wife of Charles Autho Gordon, a son.

1943

Jan. 14 To the wife of Charles A. Allen, a son.

Jan. 14 To the wife of George Baston, a daughter.

DEATHS

Number of Deaths	21
Males	15
Females	6

In Jay, January 16, 1942, Nellie Welch Knapp, age 43 years, 5 months, 10 days.

In Jay, January 25, 1942, Herbert Rufus Robbins Jr., age 2 months, 24 days.

In Jay, January 25, 1942, Daniel J. Murray, age 71 years, 2 months, 24 days.

In Jay, February 22, 1942, Marie Sonia Drapeau, age 1 hour, 30 minutes.

In Jay, March 1, 1942, Amedar Morin, age 63 years, 8 months, 3 days.

In Jay, March 3, 1942, Charles J. Ouellette, age 81 years, 3 months, 29 days.

In Jay, March 3, 1942, Charles Stinchfield, age 69 years, 8 months, 28 days.

In Jay, March 29, 1942, Marie Castonguay, age 1 hour.

In Jay, April 3, 1942, Alfred Fournier, age 45 minutes.

In Jay, May 5, 1942, Joseph Ercolini, age 64 years, 6 months, 29 days.

In Jay, May 27, 1942, Fred Everett King, age 40 years, 4 months, 3 days.

In Jay, July 26, 1942, Odelon Pepin, age 58 years, 13 days.

In Jay, August 1, 1942, Minnie Clark, age 66 years, 2 months, 7 days.

In Jay, November 15, 1942, Leslie Granville Kyes, age 79 years, 6 months, 26 days.

In Jay, October 1, 1942, Eben E. Masterman, age 62 years, 26 days.

In Jay, October 2, 1942, Athelin P. Wing, age 41 years, 11 months, 21 days.

In Jay, December 9, 1942, Sarah Francis Stone, age 90 years, 9 months, 11 days.

In Jay, December 9, 1942, John L. Covelle, age 60 years, 5 months, 23 days.

In Jay, December 24, 1942, Ernest H. Morton, age 56 years, 11 months.

In Jay, December 30, 1942, James Nichols Munroe, age 73 years, 6 months, 15 days.

In Jay, January 1, 1943, William Orman Calden, age 62 years, 1 month, 10 days.

DEATHS WHICH OCCURRED IN OTHER TOWNS

Number of Deaths	24
Males	15
Females	9

In the State of New Mexico, April 22, 1942, Philip Emerson Macomber, age 24 years, 8 days.

In Lewiston, February 24, 1942, Flora G. Ham, age 72 years, 5 months, 29 days.

In Farmington, March 18, 1942, Francis A. Babb, age 88 years, 11 months.

In Lewiston, April 1, 1942, Olive P. Macomber, age 78 years, 2 months, 15 days.

In Bath, April 22, 1942, Sarah Emogene Grose, age 90 years, 5 months, 19 days.

In Livermore Falls, April 30, 1942, Leigh Seth Knowles, age 74 years, 6 months, 16 days.

In Farmington, May 7, 1942, Herman Edison Briggs, age 66 years, 8 months, 21 days.

In Westbrook, May 24, 1942, Albert J. Morin, age 29 years, 3 months, 29 days.

In Lewiston, June 10, 1942, Thomas Dube, age 71 years, 8 months, 24 days.

In Lewiston, June 12, 1942, June Shultz, age 16 years, 11 months, 28 days.

In Livermore Falls, Adolphe Desjardins, age 60 years, 3 months, 29 days.

In Rumford C. Township, July 11, 1942, Dennis Sheppard, age 58 years, 10 months, 13 days.

In Bath, September 2, 1942, Percy J. Barry, age 46 years, 6 months, 8 days.

In Lewiston, September 7, 1942, Albert P. Poisson, age 68 years, 2 months, 10 days.

In Lewiston, September 12, 1942, Carlton Everett Staples Jr., age 3 hours, 26 minutes.

In Livermore Falls, September 9, 1942, Bruce William Berube, age 2 days.

In Lewiston, September 17, 1942, Emile Perry, age 38 years, 1 month, 6 days.

In Farmington, September 19, 1942, Carrie P. Harlow, age 75 years, 8 months, 6 days.

In Turner, September 29, 1942, Almeda James Lee, age 66 years, 9 months, 13 days.

In Augusta, October 15, 1942, Bertha M. Whittemore, age 53 years, 11 months, 23 days.

In Lewiston, October 16, 1942, Clennie Reed, age 57 years, 11 months, 23 days.

In Lewiston, October 28, 1942, Carrie Reed, age 70 years, 7 months, 1 day.

In Lewiston, November 18, 1942, John Bowie, age 70 years, 10 months, 14 days.

In Livermore Falls, November 28, 1942, Maude B. Moore, age 56 years, 6 months, 29 days.

MARRIAGES

Number of Marriages 40

In Chisholm, January 19, 1942, by Rev. J. N. Boucher, Arthur Aime Bonnevie of Jay and Ervine Lucille Hickey of Livermore Falls.

In Upton, February 7, 1942, by Rev. Norman L. Seaton, Philip Ashton Wright and Sarah M. Casey of Jay and Mexico.

In Chisholm, April 6, 1942, by Rev. Wilfred Turcotte, J. Rene Theriault of Rumford and Lillian Tardif of Chisholm.

In North Jay, March 18, 1942, by Linwood Palmer Jr., William Henry Hughes of Jay and Caroline Arvilla Kyes.

In North Jay, March 28, 1942, by Rev. Earl B. Hunt, William John Ranger of Wilton and Mary M. Stafford.

In North Jay, March 21, 1942, by Rev. Fergus Lea, Donold Emerson Whittemore and Joyce Norene Calden, both of North Jay.

In Chisholm, April 11, 1942, by Rev. Wilfred Turcotte, Joseph William Richard of Worcester, Mass., and Elode Ann Hachey of Chisholm.

In Chisholm, April 13, 1942, by Rev. Wilfred Turcotte, Denis L. Leblanc of Lewiston and Candide R. Croteau of Chisholm.

In Chisholm, April 18, 1942, by Rev. J. N. Boucher, Leo Roland Jolicocur of Lewiston and Jean D'Arc Leblond of Chisholm.

In Livermore Falls, April 18, 1942, by Rev. F. Stewart Kinly, Harold L. Adams Jr. of Wilton and Arlene E. Seamon of Jay.

In Portland, May 9, 1942, by Rev. James A. Grr, Laurier J. Dupont of Jay and Marie Irene Parent of Portland.

In Livermore Falls, May 16, 1942, by Edmond C. Daury, Notary Public, John Eugene Belanger of Jay and Emily E. Richards of Wilton.

In Jay, May 23, 1942, by Rev. Earl B. Hunt, Thomas Angelo Burbank of Vernon, Conn., and Leola Goding Walton of Manchester, Conn.

In Canton, June 11, 1942, by Rev. E. G. Ward, Oscar Norman Wilkins of Jay and Martha Elizabeth Brown of Livermore.

In North Livermore, June 14, 1942, by Rev. Edward L. Goss, Reginald Leon Sawtelle of Jay and Shirley Lee Eaton of Wilton.

In East Wilton, June 15, 1942, by Rev. P. J. Quigg, Lyman Henry Adams of Jay and Ruth Agnes Brown of Norridgewock.

In Fayette, June 20, 1942, by Louise G. Flagg, Arthur Henry Bacheller of Fayette and Arlene F. Kearns of Jay.

In Waterville, June 27, 1942, by Ralph W. Atkins, Esq., Gates William Walter Mitchell of Waterville and Margurite Mary DeMillo of Jay.

In Jay, June 28, 1942, by Rev. Will A. Kelley, Chas. Leslie Toothaker of Waterville and Mary Frances Mitchell of Waterville.

In Winslow, July 4, 1942, by Rev. John W. Frowly, Jude G. Hachey of Jay and Geuoia Funande Grandin of Winslow.

In Portland, July 4, 1942, by Dr. Powell Mills Dawley, Myrle Holdon Lovejoy of Farmington and Edith E. Brooks of Jay.

In Chisholm, July 4, 1942, by Rev. J. J. Boucher, Linwood Stanley Wilson of Livermore Falls and Doris Marie Chicoine of Chisholm.

In Riley, July 9, 1942, by Rev. William J. Kelley, Neil LeBlanc of Jay and Edith Allanack of Canton.

In Wilton, July 20, 1942, by Rev. William J. Kelley, Louis Cornelio of Jay and Mary Ellen Benner of Wilton.

In North Livermore, July 25, 1942, by Rev. Edward L. Goss, George R. Turcotte of Livermore Falls and Virginia Lucile Knapp.

In Fryeburg, July 23, 1942, by Asa O. Piper 2nd, Esq., Shirley H. Willard of Turner and Theresa M. Roy of Jay.

In Skowhegan, August 2, 1942, by Rev. L. D. Ouellette, John T. Pineau of Livermore Falls and Aruore Marie Roy of Jay.

In Riley, August 17, 1942, by Rev. William J. Kelley, Edgar Joseph Arsenault of Mexico and Albertine Mary LeBlanc of Jay.

In North Livermore, August 29, 1942, by Rev. Edward L. Goss, Woodbury W. Davis of Brunswick and Doris June Swift.

In Chisholm, August 29, 1942, by Rev. J. M. Boucher, Bernard Wm. Murphy of Brighton, Mass., and Lauretta Grimaldi of Jay.

In Chisholm, September 7, 1942, by Rev. J. N. Boucher, George Alfred Cobral of East Taunton, Mass., and Josephine Mary Gallant of Taunton, Mass.

In Chisholm, September 14, 1942, by Rev. J. N. Boucher, Rosaire Labbe of Jay and Beryl C. Buck of Livermore Falls.

In Rutland, Mass., September 28, 1942, by Newton E. Woodbury, Esq., Roy Volney Harlow of Jay and Carolyn France Fletcher of Jay.

In Wilton, October 5, 1942, by Rev. William J. Kelley, Bernard J. Belskis of Rumford and Mary Conelio of Jay.

In Minot, October 10, 1942, by Earl S. Damon, Esq., Raymond T. Gagnon of Auburn and Marion Lena Gagnon of Chisholm.

In Jay, November 14, 1942, by Rev. Earl B. Hunt, Elliot B. Powers of Chisholm and Manlyn B. Smith of Farmington.

In Jay, November 28, 1942, by Rev. Earl B. Hunt, Earle James Wright of Jay and Marion Lucy Farrington of Jay.

In Chisholm, November 26, 1943, by Rev. J. N. Boucher, Robert W. Gagnon of Auburn and Christine B. Robichard of Jay.

In Bainbridge, Ga., December 8, 1942, by Rev. H. H. Heiser, Lawrence C. Tripp of Bainbridge, Ga., and Muriel McDonald of Jay.

In Livermore Falls, December 12, 1942, by Rev. Harold R. Gates, John Cecil Currier of Jay and Eileen Virginia Meader of Jay.

BUY
WAR
BONDS
AND
STAMPS
FOR
SURVIVAL

Annual Report

TOWN of JAY

Year Ending Jan. 17, 1944

Annual Report

OF THE

Municipal Officers

AND

Superintendent of Schools

OF THE

TOWN OF JAY

FOR THE

YEAR ENDING JANUARY 17, 1944

"Here is your town report. It contains nothing mean, nothing trivial, nothing pretentious. Thought and effort, imagination and sincerity were chiefly used to give you a clear picture of the town's activities. This report should be a source of information to all, and it may be a source of inspiration to many."

Farmington, Maine
The Knowlton & McLeary Co., Printers
1944

Officers for the Year, 1943

Moderator
JAMES REED

Selectmen, Assessors, Overseers of Poor
AMOS LABERGE J. D. RIDLEY RAY P. LONGLEY

Treasurer
FOSTINA FARNHAM

Tax Collector
CARL B. WRIGHT

Constables
LEON K. LOOK ARCHIE POULIN EDWARD GELINAS
GUSTAVE ROUBICHAUD CHARLES CHELI ROGER ALLEN
FRANK MOREAU CLEMENT MAYO

Sealer of Weights and Measures
GEORGE TAYLOR

Fire Wardens
L. N. CRAFTS W. H. RIGGS

Surveyors of Wood, Lumber, and Bark
LEON A. KYES WALLACE FARRINGTON

Board of Health
THOMAS CROTEAU WILMER BRYANT
THOMAS FAIRCHILD

Health Officer
THOMAS CROTEAU, M. D.

Superintendent of Schools
ARNOLD M. SANBORN

Superintending School Committee
EVA M. KYES F. L. JACKSON FRANK McDONALD

Plumbing Inspector
CLIFFORD BEISAW

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BUDGET COMMITTEE RECOMMENDATIONS — 1944

Pauper Expense	$ 2,000 00	
Town Expense	3,400 00	
Roads and Bridges	8,000 00	
Snow and Ice Removal	6,000 00	
Common Schools	25,000 00	
Repairs and Insurance on Schools	3,000 00	
Superintendent of Schools	600 00	
Free High School	10,500 00	
Domestic Arts	400 00	
Bond Issue	3,000 00	
Dependent Children	1,200 00	
Niles Memorial Library	500 00	
Cleaning Sewers	300 00	
Artificial Binder	4,000 00	
State Aid Road (To be used for State Aid Road if the State matches this amount)	1,791 00	
Third Class Road	740 90	
Patrolled Highway	852 90	
Special Resolve Road	150 00	
Cutting Bushes	1,200 00	
Fires in Town	1,000 00	
North Jay Fire Department	800 00	
Hydrants at Chisholm	436 00	
Street Lights	1,500 00	
Interest	1,200 00	
Memorial and Armistice Day	150 00	
County Nurse	500 00	
Disposal of Rubbish	250 00	
Cemeteries	100 00	
Abatement of Taxes	200 00	
North Jay Fire Dept. (Complete unfinished work)	200 00	
Total Recommendations		$78,970 80

TOWN WARRANT

To Leon A. Look, a Constable of the Town of Jay, in the County of Franklin:
Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Jay, qualified by the law to vote on Town affairs, to assemble at the Town Hall in said Town, the 13th day of March, A. D. 1944, at 8 o'clock in the forenoon, then to act on the following articles, to wit:

Article 1

To choose a Moderator to preside at said meeting.

Article 2

To choose by ballots the following Town Officers for the ensuing year in accordance with Sections 38 and 52 inclusive of Chapter 5 of the Revised Statutes of Maine and all acts amendatory thereof and additional thereto, to wit: Town Clerk, Three Selectmen, Three Assessors, Three Overseers of the Poor, Two Road Commissioners, Treasurer, and Member of the School Board for three years. The polls or ballot boxes for receiving ballots for the above-mentioned officers shall be closed at 12:30 P. M.

Article 3

To hear and act upon the report of the Town Meeting.

Article 4

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate to defray pauper expenses for the ensuing year.

Article 5

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate to defray Town expenses for the ensuing year.

Article 6

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the repair of roads and bridges for the ensuing year.

Article 7

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the snow and ice removal for the ensuing year.

Article 8

To see if the inhabitants of the Town will vote to close the Hyde Road, so called, from the State road through to Carlton Smith's. Subject to gates and bars.

Article 9

To see if the inhabitants of the Town will vote to close the road from Macomber Hill, so called, through to John Fuller's. Subject to gates and bars.

Article 10

To see if the inhabitants of the Town will vote to close the Spruce Mt. road from the Davenport place, so called, through to the Lombard place, so called, now owned by Eben Farrington. Subject to gates and bars.

Article 11

To see if the inhabitants of the Town will vote to raise and appropriate $25,000.00, more or less, for the support of our common schools for the ensuing year.

Article 12

To see if the inhabitants of the Town will vote to raise and appropriate $3,000.00, more or less, for the school appliances, repairs, and insurance on the school buildings for the ensuing year.

Article 13

To see if the inhabitants of the Town will vote to raise and appropriate $600.00, more or less, for the Superintendency of our public schools for the ensuing year.

Article 14

To see if the inhabitants of the Town will vote to raise and appropriate $10,500.00, more or less, for the support of our high school for the ensuing year.

Article 15

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $3,000.00, to meet the 1944 payment of the bond issue.

Article 16

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $500.00, to enable the Niles Memorial Library Association to maintain a free public library.

Article 17

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the Aid to Dependent Children.

Article 18

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the maintenance and cleaning of sewers.

Article 19

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for Artificial Binder, for the ensuing year, or act thereon.

Article 20

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $740.00, for the maintenance of improved sections of Third Class Road, as required by the State to entitle the Town to Third Class Money.

Article 21

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for patrolled highways. Necessary amount $852.90.

Article 22

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the maintenance of Special Resolve roads.

Article 23

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for cutting bushes in town.

Article 24

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for fires in town, or act thereon.

Article 25

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the support of the North Jay Fire Department. Amount requested $800.00.

Article 26

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for hydrants at Chisholm.

Article 27

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for street lights in Town.

Article 28

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate to pay for interest on bond, notes and loans.

Article 29

To see if the inhabitants of the Town will vote to authorize the Selectmen to call a Budget Committee, before the posting of a warrant for a Special Town Meeting.

Article 30

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the celebration of Memorial Day and Armistice Day.

Article 31

To see if the inhabitants of the Town will vote to unite with other towns in securing the services of the South Franklin Nurse and see what sum of money, if any, the inhabitants will raise and appropriate for same.

Article 32

To see what action, if any, the inhabitants of the Town will take in regard to the pay of the Town Officers for the ensuing year, or act thereon.

Article 33

To see if the Town will authorize the Selectmen to sell and dispose of property acquired by the town by tax process on such terms as they deem advisable and to execute quitclaim deeds for such property.

Article 34

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the care and upkeep of cemeteries in town.

Article 35

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the disposal of rubbish.

Article 36

To see if the inhabitants of the Town will vote to improve the street in Jay village, beginning at the corner of the lot of the Jay Baptist Church and running Westerly and North past the residences of George M. Stone and Erlon Bryant and East to the State Highway at the corner of the Jay Grammar School lot, or act thereon.

Article 37

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the above article, or act thereon.

Article 38

To see what sum of money, if any, the inhabitants of the Town will vote to raise and appropriate for the abatements of Taxes, for the ensuing year, or act thereon.

Article 39

To see if the Town will vote to instruct the Selectmen to take out insurance to cover injuries to town employees under the Workmen's Compensation Act.

Article 40

To see if the Town will vote to raise and appropriate the sum of $200.00, more or less, to be expended in completing the fire station at North Jay, said sum to be expended under the direction of the Selectmen and fire chief.

Article 41

To see if the inhabitants of the Town will vote to change that part of the Town Ballot which calls for two Road Commissioners, to read one Road Commissioner, or act thereon.

Article 42

To see if the Town will vote to instruct its Selectmen to make a survey of Street Lights and Blinkers in town, and cause to have removed any unnecessary ones, and dispose of any equipment salvaged, or act thereon.

Article 43

To see if the Town will vote to instruct its Treasurer to withdraw from the Bank and invest the $15,000.00 and accumulated interest in quick turning Defense Bonds; said Bonds shall not be cashed except by a vote of the Town at a regular Town Meeting.

Article 44

To see if the Town will vote to instruct its Treasurer to freeze until next regular Town Meeting, all money collected on Tax Deeds, Tax Liens, and all other back taxes, or act thereon.

Article 45

To see if the inhabitants of the Town will vote to buy a truck and to raise and appropriate money for the same.

Article 46

To see if the inhabitants of the Town will vote to raise and appropriate the sum of $100.00, to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Article 47

To see if the inhabitants of the Town will vote to close the Lake School, so called, for the present.

Article 48

To see if the inhabitants of the Town will vote to buy a tractor for the removal of snow on the sidewalks at Chisholm, and see what sum of money, if any, to raise and appropriate, or act thereon.

Article 49

To see if the Town will vote to raise and appropriate a sum of money for a Post War Fund.

Article 50

To see if the Town will vote to discontinue the road leading from Clay Brook to the Henry Smith place, so called. Subject to gate and bars.

Article 51

To see if the Town will vote to appropriate and raise a sum of money for an appropriate honor roll for boys and girls in the Service.

The Selectmen give notice that they will be in session for the purpose of receiving and correcting the list of voters at their office the 11th day of March, 1944 A. D.

Given under our hands this 25th day of February, A. D. 1944.

AMOS LABERGE,
J. D. RIDLEY,
RAY P. LONGLEY,

Selectmen of Jay.

Assessors' Report

VALUATION AND ASSESSMENTS

	Real Estate	Personal Property	Total
Resident	$ 747,795 00	$75,718 00	$ 823,513 00
Non-Resident	1,375,335 00	96,579 00	1,471,914 00
	$2,123,130 00	$172,297 00	$2,295,427 00

Rate of Taxation, $44.60	539 polls at $3 00
Property Tax	$102,391 61
Poll Tax	1,617 00
	$104,008 61
Less Assessor's Error	41 50
Tax Commitment	$103,967 11

APPROPRIATIONS VOTED AT THE ANNUAL TOWN MEETING MARCH 8, 1943

Town Expense	$ 3,400 00
Pauper Expense	3,500 00
Roads and Bridges	5,500 00
Snow and Ice Removal	6,000 00
Common Schools	23,000 00
Repairs and Insurance, Schools	3,000 00
Superintendent	600 00
High Schools	11,500 00
Domestic Arts	400 00
Bond Issue	3,000 00
Dependent Children	1,200 00
Niles Library	500 00
Sewers	300 00
Artifical Binder	2,300 00
Third Class Roads	740 00
Patrolled Highways	852 00
Special Resolved Roads	150 00
Cutting Bushes	600 00

Fires In Town	$1,000 00	
North Jay Fire Department	800 00	
Hydrants at Chisholm	436 00	
Street Lights	1,525 00	
Interest	1,600 00	
Memorial Day	150 00	
County Nurse	500 00	
Civilian Defense	300 00	
Cemeteries	200 00	
Sidewalks in Chisholm	150 00	
Disposal of Rubbish	250 00	
Street in Jay (near Baptist Church)	150 00	
Finish New Fire House in North Jay	850 00	
Abatement of Taxes	200 00	
Repair of Town Tractor	2,000 00	
Painting Town Hall and Office	200 00	
Total Town Appropriations	$76,853 90	
1943 State Tax	19,075 03	
1943 County Tax	5,260 23	
Overlay	4,777 95	
	$105,967 11	
Less Excise Tax applied	2,000 00	
Total Committed to Tax Collector		$103,967 11

Selectmen's Report

To the Citizens of the Town of Jay:

Annual report of receipts and expenditures of the appropriation accounts for the year ending January 17, 1944.

General Government

Appropriations	$3,400 00	
Overdraft Lapsed	52 23	
		$3,452 23

Selectmen's Warrants		
Amos Laberge, 1st Selectman	$618 00	
J. D. Ridley, 2nd Selectman	500 00	
Ray P. Longley, 3rd Selectman	375 00	
Mrs. Fostina Farnham		
Treasurer	438 58	
Collecting Excise Taxes	52 80	
Clyde Thomas		
Acting Treasurer	65 00	
C. B. Wright		
Tax Collector	1,252 85	
Eva M. Kyes		
School Board	50 00	
F. L. Jackson		
School Board	50 00	
Frank McDonald		
School Board	50 00	
Total Expenditures		$3,452 23

Contingent

Receipts	
Sale of Wood	$ 24 75
Cost of Tax Deeds and Liens	206 78
Victualer's Licenses	5 00
Refunds	14 10
Frank Stone, rent	48 00

Margaret McCarthy, rent	$ 45 00	
Interest on Funds	12 55	
Tax on Bank Stock	25 43	
Dog Licenses Refund	153 21	
R. R. and Tel. Tax	10 93	
Transfers	20 00	
Levi White, sale of barn	20 00	
Ernest Cook, sale of chimney	20 00	
Miscellaneous	8 29	
	$ 601 17	
Overdraft Lapsed	2,993 61	
		$3,594 78

Selectmen's Warrants		
Labor	$1,000 76	
Lawyer's Fees	200 00	
Audit of Books	91 49	
Postage and Supplies	561 29	
Expense	209 92	
Telephone	149 36	
Use of Cars	336 77	
Fournier House (Town Property)	8 10	
Insurance	519 75	
Reporting Births and Deaths and Town Clerk fees	126 89	
Recording Tax Liens	150 95	
Printing Town Reports	239 50	
		$3,594 78

PAINTING TOWN HALL AND OFFICE

Appropriation	$200 00	
Overdraft Lapsed	114 34	
		$314 34

Selectmen's Warrants		
Labor	$220 06	
Supplies	94 28	
Total		$314 34

Protection

NORTH JAY FIRE DEPARTMENT

Receipts		
Appropriation	$800 00	
Tire sold	50 00	
Total		$850 00
Selectmen's Warrants		
Labor	$ 13 50	
Supplies	481 57	
Janitors		
Leon Taylor	63 00	
Laurence Roberts	40 00	
Electricity		
Central Maine Power Co.	46 75	
Insurance		
Aetna Life Insurance Co.	136 00	
Howard Kyes	66 25	
	$847 07	
Unexpended balance lapsed	2 93	
		$850 00

FIRES IN TOWN

Receipts		
Appropriation		$1,000 00
Selectmen's Warrants		
North Jay Fire Department, Local Fires	$827 75	
Town of Livermore Falls	114 50	
	$942 25	
Unexpended balance lapsed	57 75	
		$1,000 00

FINISHING NEW FIRE HOUSE — NORTH JAY

Receipts		
Appropriation		$850 00

Selectmen's Warrants		
Labor	$517 88	
Supplies	331 48	
	$849 36	
Unexpended balance lapsed	64	
		$850 00

HYDRANTS AT CHISHOLM

Receipts		
Appropriation		$436 00
Selectmen's Warrants		
Livermore Falls Water District, rent	$398 00	
Unexpended balance lapsed	37 40	
		$436 00

CIVILIAN DEFENSE

Receipts		
Appropriation	$300 00	
Overdraft lapsed	81 41	
		$381 41
Selectmen's Warrants		
Supplies	$148 52	
Labor	88 78	
Rent	12 00	
Telephone	105 24	
Lights	26 87	
		$381 41

Health

SEWERS AND MAINTENANCE

Receipts		
Appropriation	$300 00	
Overdraft lapsed	107 25	
		$407 25

Selectmen's Warrants		
Labor	$ 10 00	
Supplies	42 50	
Payrolls	354 75	
		$407 25

DISPOSAL OF WASTE

Receipts		
Appropriation	$250 00	
Overdraft lapsed	65 25	
		$315 25
Selectmen's Warrants		
Labor		$315 25

COUNTY NURSE

Receipts		
Appropriation		$500 00
Selectmen's Warrants		
Adelaide Baxter	$250 00	
Unexpended balance lapsed	250 00	
		$500 00

Highways and Bridges

ROADS AND BRIDGES — NORTH END
ERNEST SMITH, Com.

Receipts		
Appropriations	$2,750 00	
Treasurer of State	34 10	
Overdraft lapsed	982 65	
		$3,766 75
Selectmen's Warrants		
Supplies	$ 143 09	
Labor	73 70	
Payrolls	2,261 43	
Morse Hill Washout	1,286 73	
Telephone	1 80	
		$3,766 75

ROADS AND BRIDGES — SOUTH END
CHAS. CASTONGUAY, Com.

Receipts		
Appropriation	$2,750 00	
Refund	3 00	
Treasurer of State	49 00	
Town of Canton	45 00	
Overdraft lapsed	485 00	
		$3,332 16
Selectmen's Warrants		
Labor	$ 60 00	
Supplies	308 54	
Payrolls	2,961 75	
Express	1 87	
		$3,332 16

SNOW AND ICE REMOVAL — NORTH END
ERNEST SMITH, Com.

Receipts		
Appropriation	$3,000 00	
Treasurer of State	1,685 40	
Overdraft lapsed	1,447 13	
		$6,132 53
Selectmen's Warrants		
Labor	$ 594 90	
Supplies	479 26	
Payrolls	3,952 64	
Morse Hill Washout	957 51	
Rent	88 00	
Express	98	
Telephone	5 30	
Insurance	25 30	
Use Fuel Tax	28 64	
		$6,132 53

SNOW AND ICE REMOVAL — SOUTH END
CHAS. CASTONGUAY, Com.

Receipts		
Appropriation	$3,000 00	
Town of Chesterville	183 68	
Treasurer of State	276 09	

Town of Canton	$ 121 00	
Overdraft lapsed	5,631 15	
		$10,597 83

Selectmen's Warrants		
Labor	$ 305 15	
Supplies	2,261 39	
Payrolls	7,594 44	
Rent	144 00	
Expense	3 25	
Plowing	289 60	
		$10,597 83

PATROL ROADS

Receipts		
Appropriations	$852 90	
Overdraft lapsed	16 80	
		$869 70

Selectmen's Warrants		
Treasurer of State		$869 70

THIRD CLASS — MAINTENANCE

Receipts		
Balance from 1942	$1,135 51	
Appropriation	740 00	
		$1,875 51

Selectmen's Warrants		
Payrolls	$ 531 39	
Balance Forwarded to 1944-45	1,344 12	
		$1,875 51

ARTIFICIAL BINDER

Receipts		
Appropriation	$2,300 00	
Overdraft lapsed	659 18	
		$2,959 18

Selectmen's Warrants

ERNEST SMITH, Com.

Payroll	$432 47	
Labor	12 50	
		$444 97

CHAS. CASTONGUAY, Com.

Payroll	$857 95	
Supplies	37 63	
		$ 895 58
Tar Purchased		1,618 63
		$2,959 18

SIDEWALKS IN CHISHOLM

Receipts		
Appropriation	$150 00	
Overdraft lapsed	113 12	
		$263 12
Selectmen's Warrants		
Supplies	$144 22	
Labor	118 90	
		$263 12

STREET IN JAY (NEAR BAPTIST CHURCH)

Appropriation	$150 00
Forwarded to 1944	150 00

SPECIAL RESOLVE MAINTENANCE

Receipts		
Appropriation		$150 00
Selectmen's Warrants		
Payroll	$95 60	
Unexpended balance lapsed	54 40	
		$150 00

CUTTING BUSHES

Receipts		
Appropriation	$600 00	
Overdraft lapsed	184 95	
		$784 95
Selectmen's Warrants		
ERNEST SMITH, Com.		
Supplies	$ 6 80	
Labor	368 70	
		$375 50
CHAS. CASTONGUAY, Com.		
Supplies	$ 5 75	
Labor	403 70	
		$409 45
		$784 95

REPAIR OF DAMAGED TRACTOR

Receipts		
Appropriation	$2,000 00	
Overlapsed	1,028 52	
		$3,028 52
Selectmen's Warrants		
Supplies	$2,043 30	
Labor	985 22	
		$3,028 52

Charities

RESIDENT POOR RELIEF

Receipts

Appropriation	$3,500 00	
Refund	165 10	
Transfer from Poor of Other Towns	17 00	
Transfer from State Poor	152 75	
		$3,834 85

Selectmen's Warrants

	Exp.	Rec'd	Bal.	
Mrs. Edith Bowie	$ 43 27		$ 43 27	
Lee Family	693 81		693 81	
Mrs. Andrew Lesko	134 96		134 96	
Old Age Asst.				
No. 1	157 53		157 53	
No. 2	218 00		218 00	
No. 3	46 83		46 83	
No. 4	212 65		212 65	
No. 5	85 92		85 92	
Miss Beatrice Tardiff	31 30		31 30	
John Gorham	471 23	$165 00	306 23	
Mrs. Helen Gould	10 00		10 00	
Charles Paine	182 47		182 47	
Mrs. Joseph Veilleux Livermore, Me.	17 00	17 00		
Victor Moreau	252 91		252 91	
Louis St. Pierre	28 24		28 24	
Garfield Small	12 00		12 00	
Mrs. Blanche Perry	2 00		2 00	
Mrs. Lizzie Kyllonen	66 91		66 91	
Miss Abbie Small	31 00		31 00	
Veteran No. 1	128 00		128 00	
Miscellaneous Refund		10		
Tramps	4 15		4 15	
		$182 10 (total credit)	$1,772 01 (net cost)	
	$2,830 18			$2,830 18
Unexpended balance lapsed				1,004 67
				$3,834 85

NON-RESIDENT POOR RELIEF

Receipts		
Town of Phillips	$61 38	
Town of Livermore Falls	17 00	
		$78 38
Selectmen's Warrants		
Mrs. Plaze	$61 38	
Transferred to Town Poor	17 00	
		$78 38

STATE POOR RELIEF

Receipts		
Treasurer of State		$537 46
Selectmen's Warrants		
Sousa Chick	$344 00	
Edward Courteau	30 00	
Mrs. Emile Perry	76 00	
	$450 00	
Unexpended balance lapsed	87 46	
		$537 46

DEPENDENT CHILDREN AND MOTHERS' AID

Receipts		
Appropriation	$1,200 00	
Refund	294 17	
Overdraft lapsed	578 07	
		$2,072 24
Selectmen's Warrants		
Previous Bill	$294 17	
Robert Webber	142 60	
Suzanne Henry	70 00	
Grace Gonnella	267 17	
Blanche Perry	543 00	
Howard Jackson	1 33	
Mary Jackson	163 32	
L. A. Kyllonen	71 70	
Veteran No. 1	208 00	

Veteran No. 2	$149 41	
Veteran No. 3	18 64	
Veteran No. 4	142 90	
		$2,072 24

Education

See Superintendent of Schools' Report

Library

NILES MEMORIAL LIBRARY

Receipts		
Appropriation	$500 00	
State Stipend	35 00	
		$535 00
Selectmen's Warrants		
Paid Treasurer of Library	$500 00	
Due Niles Memorial Library	35 00	
		$535 00

Unclassified

ABATEMENTS

Receipts		
Balance from 1942	$200 00	
Appropriation	200 00	
Overdraft lapsed	378 63	
		$778 63
Selectmen's Warrants		
1943 Abatements	$230 52	
1942 Abatements	548 11	
		$778 63

MEMORIAL DAY

Receipts		
Appropriation		$150 00

Selectmen's Warrants		
Supplies	$129 04	
Unexpended balance lapsed	20 96	
		$150 00

TEACHERS' RETIREMENT FUND

Received from School Payroll	$306 37
Forwarded to 1944-45	306 37

VICTORY AND WITHHOLDING TAX

Receipts		
Balance from 1942	$ 44 89	
Amount withheld	2,525 31	
		$2,570 20
Selectmen's Warrants		
Collector of Internal Revenue	$2,316 00	
Balance forwarded to 1944-45	254 20	
		$2,570 20

CASH SAVINGS ACCOUNT

Selectmen's Warrants	$15,000 00	
Interest earned	150 00	
		$15,150 00

1942 TAX LIENS

Selectmen's Warrants	
Carl B. Wright	$1,515 60

Cemeteries

Receipts		
Appropriation	$200 00	
Birchland Cemetery	25 00	
		$225 00
Selectmen's Warrants		
Labor (Birchland)	$35 60	

Labor (Jay Hill)	$18 50	
Supplies	7 85	
	$ 61 95	
Unexpended balance lapsed	163 05	
		$225 00

Interest

GENERAL INTEREST

Receipts		
Appropriation		$1,600 00
Selectmen's Warrants		
Paid Wilton Trust Co.	$1,365 62	
Roger Allen, Ministerial Fund	33 21	
Roger Allen, School Fund	49 95	
Nathan S. Flagg, Cemetery Fund	2 01	
	$1,450 79	
Unexpended balance lapsed	149 21	
		$1,600 00

Municipal Indebtedness

TEMPORARY LOANS

Receipts		
Received from Wilton Trust Co.		$28,000 00
Selectmen's Warrants		
Note due Dec. 7	$ 5,000 00	
Note due Dec. 2	8,000 00	
Note due Dec. 18	15,000 00	
		$28,000 00

PAYMENT ON BONDS

Receipts		
Appropriation		$3,000 00
Selectmen's Warrants		
Paid Wilton Trust Co.		$3,000 00

Special Assessments

1943 STATE TAX

Receipts		
Commitment	$19,075 03	
Dog License Deficiency, 1942	23 90	
		$19,098 93
Selectmen's Warrants		
Treasurer of State		$19,098 93

1943 COUNTY TAX

Receipts		
Appropriation		$5,260 23
Selectmen's Warrants		
Howard E. Kyes		$5,260 23

OVERLAY

Appropriation		$4,819 45
Assessors' Errors	$ 41 50	
Transferred to Net Surplus	4,777 95	
		$4,819 45

PROPERTY OWNED BY THE TOWN, ESTIMATED VALUE THEREOF

Town Farm	$ 1,200 00
Town Office and Fixtures	500 00
Town Hall and Shed	2,000 00
Fournier House	1,000 00
School Buildings	200,000 00
Fire Truck and Fixtures	5,000 00
Snow Fence	1,160 00
Tractors and Plows	6,000 00
Gravel Pit	100 00
Boiler	100 00
Cement Mixer	50 00
New Fire House	3,000 00
Total	$220,110 00

All of which is respectfully submitted for your consideration.

AMOS LABERGE,
J. D. RIDLEY,
RAY P. LONGLEY,
Selectmen of Jay.

William D. Hayes, C. P. A.
State Auditor

Harold E. Crawford
Municipal Auditor

Charles G. Dudley
Departmental Auditor

STATE OF MAINE

State Department of Audit

Augusta

January 31, 1944

TO THE INHABITANTS OF THE TOWN OF JAY:

In accordance with the request of your municipal officers, this department, represented by C. G. Hawes and W. E. Burgess, Jr., has compelted an examination of the accounts of your town officials for the municipal year ended January 17, 1944.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your municipality as of January 17, 1944 and the results of its operations for the municipal year then ended.

The data obtained by us is summarized in the following:

		Comments
Exhibit	A	Balance Sheet
	B	Cash Receipts and Disbursements
	C	1943 Valuation, Tax Assessment and Collection
	D	Statement of Departmental Operations
Schedule	1	Reconciliation of Treasurer's Cash Balance
	1-a	Cash Savings Account
	2	Summary of Taxes
	3	Summary of Tax Liens with Supporting Detail
	4	Summary of Tax Deeds
	5	Accounts Receivable
	6	Trust Funds
	7	Accounts Payable
	8	Notes Payable
	9	Bonds Payable

Respectfully submitted,

STATE DEPARTMENT OF AUDIT
HAROLD E. CRAWFORD,
Municipal Auditor

COMMENTS

CASH

All receipts as recorded were found to have been properly accounted for and the cash for same deposited in the bank currently as per summary on Exhibit B. Expenditures were made by check from warrants drawn by the Selectmen as summarized on Exhibits B and D.

The cash balance reconciled with the bank statement at the close of the municipal year as per detail on Schedule 1.

$15,000 has been deposited in a savings account as voted at last town meeting. This account is to be used for debt retirement when so voted at town meeting. The pass book was examined and the detail is shown on Schedule 1-a.

TAXES — PROPERTY AND POLL

The 1943 tax commitment was added and compared with the valuation book and a difference of $41.50 found, which was adjusted. Due to the Tax Collector not depositing the amounts shown on the cash sheets for 1943, 1942 and 1941 taxes and the Treasurer's receipts not showing the correct year, most of those years' collections were credited to the 1943 tax commitment, so it was necessary to make the proper adjustments. $71.46 was due from the Tax Collector for 1941 taxes. Abatements made by the Assessors were applied against the proper tax accounts and the 1943 unpaid taxes are summarized on Schedule 2.

All recorded receipts on tax liens and deeds were found to have been applied against the proper items. Those remaining unpaid were checked, except those shown as missing, and are listed on Schedules 3 and 4.

The cash collection of the current year's taxes was 96.7%; while all taxes collected in 1943, both current and prior, amounted to 108.6%, both as against the current commitment.

EXCISE TAX

Excise taxes were checked from the triplicate copies of the receipts and the amounts specified had been deposited with the Treasurer as shown on Exhibit B. The receipts and disposition of same follows:

1943 Year — Receipts No. 10-356, No. 1091-1095, No. 357-536	$1,859 34	
1944 Year — Receipts No. 1-45	162 42	
		$2,021 76
Applied to 1943 Assessment (Exhibit C)	$2,000 00	
Transferred to Net Surplus (Exhibit E)	21 76	
		$2,021 76

TRUST FUNDS

The trust fund investments were examined and the detail is shown in Schedule 6. The income appears to have been properly accounted for. Interest due the Ministerial and School Fund used by the town has been paid the Treasurer of the Fund.

BONDS PAYABLE

Three $1,000 bonds were paid in 1943 from the amount appropriated for same.

GENERAL

Our test check of paid bills and payrolls indicated they were proper charges and correctly recorded.

The record of dog licenses issued by your town clerk showed collection of $264.00, which amount has been paid to the State Treasurer.

The withholding tax records were not examined.

With the exception of general cash, cash savings account, trust funds and notes payable, no external verification was made of your asset and liability accounts.

Exhibit A

TOWN OF JAY

BALANCE SHEET — January 17, 1944

(compared with January 25, 1943)

ASSETS

Subsidiary Schedules:		January 17, 1944		January 25, 1943	
1	Cash — General	$ 3,540 04		$15,261 12	
1-a	Cash — Savings	15,150 00			
			$18,690 04		$15,261 12
	Tax Accounts Uncollected:				
2	Taxes	$5,213 25		$ 8,241 57	
3	Tax Liens	2,476 18		2,413 06	
4	Tax Deeds	8,670 78		17,412 63	
		$16,360 21		$28,067 26	
	Less: Reserve for Coll.	3,579 30		3,835 37	
			12,780 91		24,231 89
5	Accounts Receivable		296 03		18 00
	TOTAL ASSETS		$31,766 98		$39,511 01
6	Trust Fund Investments	$2,848 00		$2,848 00	
	Deduct: Town Note	1,848 00		1,848 00	
			1,000 00		1,000 00
	TOTAL ASSETS AND TRUST INVESTMENTS		$32,766 98		$40,511 01

LIABILITIES

Subsidiary Schedules:		January 17, 1944		January 25, 1943	
7	Accounts Payable		$ 2,419 48		$ 2,574 12
8	Notes Payable		1,848 00		1,848 00
9	Bonds Payable		24,000 00		27,000 00
	Tax Collection Suspense Account				317 45
	Due Governmental Agencies:				
	Victory & Withholding Tax	$254 20		$44 89	
	Teachers' Retirement Fd.	306 37			
			560 57		44 89
	TOTAL LIABILITIES		$28,828 05		$31,784 46
6	Trust Fund Reserve	$2,848 00		$2,848 00	
	Deduct: Direct Liability above	1,848 00		1,848 00	
			1,000 00		1,000 00
	SURPLUS ACCOUNTS				
Ex. D	Departmental Balances Forward (net)	$6,806 26		$3,666 90	
Ex. E	Net Surplus (deficit)	3,867 33		4,059 65	
			2,938 93		7,726 55
	COMBINED LIABILITIES, TRUST RESERVE AND SURPLUS ACCOUNTS		$32,766 98		$40,511 01

Exhibit B

CASH RECEIPTS AND DISBURSEMENTS

Year ended January 17, 1944

Cash on hand — January 25, 1943					$15,261 12
	RECEIPTS				
Property and Poll Taxes:					
Current Year	$102,750 71				
Prior Years	1,523 04				
		$104,273 75		(Schedule 2)	
Tax Liens (Schedule 3)		1,452 48			
Tax Deeds (Schedule 4)		7,544 50			
			$113,270 73		
Excise Tax — 1943		$1,859 34			
Excise Tax — 1944		162 42			
			2,021 76		
Departmental:	From State	Other Sources			
General Government	$ 189 57	$404 47			
Protection		50 00			
Highways	1,768 50	352 68			
Charities	528 00	537 65			
Education	7,801 12	115 45			
Library	35 00				
Cemeteries		25 00			
	$10,322 19	$1,485 25			
			11,807 44	(Ex. D)	
Temporary Loans			28,000 00		
Other Receipts:					
Victory and Withholding Tax		$2,525 31			
Teachers' Retirement Fund		306 37			
Interest on Savings Acct. (added by bank)		150 00**			
			2,981 68		
					$158,081 61
					$173,342 73

DISBURSEMENTS

Departmental Accounts (Exhibit D)	$121,731 66	
Temporary Loans	28,000 00	
Accounts Payable	2,566 68	
Victory and Withholding Tax	2,316 00	
Dog Licenses Deficiency — 1942	23 90	
Tax Refunds	14 45	
		$154,652 69
CASH BALANCE — January 17, 1944 (Exhibit A)		* $18,690 04

* Cash — General (Schedule 1)	$ 3,540 04	
Cash — Savings (Schedule 1-a)	15,150 00	
		$18,690 04

** Not shown on Town Books

Exhibit C

1943 VALUATION, TAX ASSESSMENT AND COLLECTION

Year ended January 17, 1944

VALUATION:		
Real Estate — Resident	$ 747,795 00	
Real Estate — Non-resident	1,375,335 00	
		$2,123,130 00
Personal Estate — Resident	$75,718 00	
Personal Estate — Non-resident	96,579 00	
		172,297 00
TOTAL VALUATION		$2,295,427 00

ASSESSMENT AND COLLECTION:

Valuation x Rate —		
$2,295,427 x .0446	$102,391 61 *	
539 Polls @ $3.00	1,617 00	
TAX COMMITMENT	$104,008 61	
Supplemental Tax (Exhibit E)	319 16	
	$104,327 77	(Sched. 2)
Less Assessors' Errors (Exhibit E)	41 50	
	$104,286 27	
Transfer to Other Accounts	1,890 60	
CHARGES TO COLLECTOR		$106,176 87
CREDITS TO COLLECTOR:		
Cash to Treasurer	$102,750 71	
Abatements (non-cash item)	230 52	
		102,981 23
UNCOLLECTED 1943 TAXES — 1|17|44 (Schedule 2)		$3,195 64

COMPUTATION OF ASSESSMENT:

* Tax Commitment	$104,008 61	
Excise Tax Applied	2,000 00	
		$106,008 61
Requirements:		
Town Appropriations	$76,853 90	
State Tax	19,075 03	
County Tax	5,260 23	
TOTAL APPROPRIATIONS (Exhibit D)		101,189 16
OVERLAY — Transferred to Net Surplus (Ex. E)		$4,819 45

Exhibit E

ANALYSIS OF CHANGE FROM NET SURPLUS TO NET DEFICIT

Year ended January 17, 1944

Net Surplus — January 25, 1943 (Exhibit A)				$4,059 65
Transactions affecting prior years:				
Charges — Tax Deeds written off (Schedule 4)			$1,177 85	
— Tax Deed Adjusted			20 00	
— Accounts Receivable — Uncollectible			120 20	
— Tax Adjustment			18 40	
— 1942 Dog License Deficiency			23 90	
TOTAL CHARGES AFFECTING PRIOR YEARS				1,360 35
				$2,699 30
Transactions affecting current year:				
Operating Accounts —				
Charges — Departmental Balances (Ex. D) —				
Overdraft		$16,581 47		
Unexpended		1,745 97		
		$14,835 50		
— 1943 Tax Adjustment (Exhibit C)		41 50		
			$14,877 00	
Credits — Overlay (Ex. C)	$4,819 45			
— Supp. Tax (Ex. C)	319 16			
— Excise Tax	21 76			
— Interest on Cash Savings Acct.	150 00			
		$5,310 37		
— Appropriat'n for Bonds Payable		3,000 00		
			8,310 37	
NET CHARGES FOR CURRENT YEAR				$6,566 63
NET DEFICIT — January 17, 1944 (Exhibit A)				$3,867 33

Schedule 1

RECONCILIATION OF TREASURER'S CASH BALANCE
January 17, 1944

Balance per statement (Wilton Trust Co.)	$9,292 22
Add — Bank error (corrected by bank — 1|24|44)	03
Add — Deposit January 24, 1944 applicable to 1943|44 Year	306 37
	$9,598 62
Deduct — Outstanding checks	6,058 58
CASH BALANCE (General) — January 17, 1944 (Exhibits A & B)	$3,540 04

Schedule 1-a

CASH SAVINGS ACCOUNT

	Interest Earned	Balance 1|17|44
Franklin County Savings Bank, Farmington, Maine, Book No. 20508, Deposited 3|18|42, $15,000	$150 00	$15,150 00
		(Exhibit A)

Schedule 2

SUMMARY OF TAXES
Year ended January 17, 1944

Year	Uncollected 1|25|43	New Taxes	Collected	Tax Liens	Abatements	Transfers & Adjustments	Uncollected 1|17|44
1943		$104,327.77	$102,750.71		$ 230.52	$1,849.10	$3,195.64
1942	$5,310.87		980.13	$1,515.60	548.11	2,133.47	133.56
1941	330.68		11.72		55.63	146.04	117.29
1940	616.05		97.50		33.75	45.25	439.55
1939	423.11		117.90		22.82	19.73	262.66
1938	504.34		197.00		11.00	29.00	267.34
1937	413.35		43.65		7.65	31.05	331.00
1936	368.50		60.35		53.59		254.56
1935	139.28		6.00		30.58		102.70
1934	106.42		3.00		11.65		91.77
1933	21.95		5.79		6.00		10.16
1932	7.02						7.02
	$8,241.57	$104,327.77	$104,273.75	$1,515.60	$1,011.30	$555.44	* $5,213.25
	(Exhibit A)	(Ex. C)	(Ex. B)	(Sched. 3)			(Exhibit A)

* Supporting detail shown on Schedule 2-a, pages 16-21 incl.

Schedule 3

SUMMARY OF TAX LIENS WITH SUPPORTING DETAIL

Year ended January 17, 1944

Year	Uncollected 1|25|43	New Liens	Collected	Uncollected 1|17|44
1942		$1,515 60	$614 00	$ 901 60
1941	$2,413 06		838 48	1,574 58
	$2,413 06	$1,515 60	$1,452 48	$2,476 18
	(Exhibit A)	(Schedule 2)	(Exhibit B)	(Exhibit A)

	1942	1941	Total
Adams, Belle	$ 57 60	$ 58 80	$116 40
Allen, Fred		2 45 *	2 45
Black, Ralph	72 00		72 00
Blaisdell, Arthur	2 40	2 45	4 85
Bryant, Vivian	19 20	19 60	38 80
Bowie, Erlon	38 40	39 20	77 60
Burnham, Lewis		88 20	88 20
Corliss, Sadie	9 60	9 80	19 40
Cote, Alfred — Estate	14 40	14 70	29 10
Dean, Charles H. — Heirs		38 20	38 20
Eustis, George O. — Heirs	1 20	1 23	2 43
Flagg, Arthur — Heirs		14 70	
Flagg, Arthur — Heirs		9 80	24 50
Fletcher, Emery		34 30	34 30
Gould, Ralph B.	* 45 60		* 45 60
Hinckley, Roy — Heirs	19 20	19 60	38 80
Holman, Lelia	19 20		19 20
Jodrey, Thomas	21 60	22 05	43 65
Lord, Ivan		17 24	17 24
Lothrop, Clement	14 40	14 70	29 10
Macomber, A. C.	9 60	9 80	19 40
McCourt, J. A.		39 20	39 20
Meader, C. H.	4 80		
Meader, C. H.	40 80		45 60
Moulton, E. J. — Heirs		49 00	49 00
Moulton, U. O.	9 60		9 60
Noyes, C. M.	14 40		14 40
Orr, E. D. — Heirs	105 60	107 80	
Orr, E. D. — Heirs	4 80	4 90	223 10
Parker, Howard		181 30 *	

	1942	1941	Total
Parker, Howard		2 45 *	
Parker, Howard		19 60 *	
Parker, Howard		9 80 *	
Parker, Howard		9 80 *	222 95
Pettengill, George		4 90	
Pettengill, George		14 70	19 60
Plante, Calixte — Heirs		29 40 *	29 40
Pulkkinen, Emile		176 40	176 40
Quirrion, Peter	9 60	9 80	19 40
Richards, A. P.	19 20	19 60	38 80
Seamon, J. M. — Heirs		121 28	
Seamon, J. M. — Heirs		49 00	170 28
Smith, F. G. — Heirs		4 90	4 90
Smith, Hamlin	16 80	17 15	33 95
Spinney, Colby	9 60	9 80	19 40
Thompson, Annie	48 00		48 00
Tilton, W. R.	56 80	83 30	140 10
Trask, R. W.	14 40	14 70	
Trask, R. W.	4 80	4 90	38 80
Turner, E.	11 04		11 04
Virgin, G. H.	1 20	1 23	2 43
Waite, Alvah		73 62	73 62
Waite, O. S.	96	98	1 94
Walsh, Mabel		76 29	
Walsh, Mabel		4 81	81 10
Wilkins, Gertrude	168 00		168 00
Wilkins, Fred and Arthur	16 80	17 15	33 95
	$901 60	$1,574 58	$2,476 18

* Tax liens missing.

Schedule 4

SUMMARY OF TAX DEEDS

Year ended January 17, 1944

Year	Uncollected 1|25|43	Collected	Written Off	Transfers & Adjustments	Uncollected 1|17|44
1940	$4,911 76	$3,073 17	$482 50	$20 00	$1,336 09
1939	2,949 16	1,160 70	40 49	50	1,748 47
1938	2,176 83	812 07	66 98	80 00	1,297 78
1937	2,331 27	1,075 06	12 42		1,323 79
1936	1,454 58	514 37		80 00	860 21
1935	1,513 16	548 17			964 99
1934	1,176 18	252 18	159 48		764 52
1933	306 64	83 34	142 94		80 36
1932	321 02	25 44	167 64		127 94
1931 & Prior	272 03		105 40		166 63
	$17,412 63	$7,544 50	$1,177 85	$19 50	** $8,670 78
	(Exhibit A)	(Exhibit B)	(Exhibit E)		(Exhibit A)

** Supporting detail shown on Schedule 4-a, pages 22 and 23.

Schedule 5

ACCOUNTS RECEIVABLE

January 17, 1944

State of Maine	Poor 1943	$ 65 29
Town of Phillips	Poor 1942	17 00
Town of Wilton	Poor 1942	18 00
Town of Wilton	Poor 1941	8 60
R. B. Gould Account		115 68
C. B. Wright	1941 Taxes	71 46
	(Exhibit A)	$296 03

Schedule 6

TRUST FUNDS

Year ended January 17, 1944

CEMETERY:	Book No.	Balances 1/25/43	Interest Earned	Interest Withdrawn	Balances 1/17/44
Livermore Falls Trust Co.					
Nathan S. Flagg	20435	$100 00	$2 01	$2 01	$100 00
Wilton Trust Co.					
Bartlett Estate	9014	150 00	2 26	2 26	150 00
Arthur A. Kyes	9015	150 00	2 26	2 26	150 00
Joanna C. Thompson	9016	200 00	3 01	3 01	200 00
Jonas B. Look	9018	200 00	3 01	3 01	200 00
		$800 00	$12 55	$12 55	$800 00

MINISTERIAL AND SCHOOL FUND:

Town of Jay Notes to Trustees of Fund (verified)	$1,848 00	
Mortgages	200 00	
		2,048 00
(Exhibit A)		$2,848 00

Schedule 7

ACCOUNTS PAYABLE

January 17, 1944

Vivian Bryant	$ 81
School Payroll No. 25	2,383 67
Niles Memorial Library	35 00
(Exhibit A)	$2,419 48

Schedule 8

NOTES PAYABLE
January 17, 1944

Payee	Purpose	Date	Due	Rate	
School Fund Trustees	General	7|1|34	On Demand	4½%	$1,110 00
Ministerial Fund Trustees	General	7|8|34	On Demand	4½%	738 00
			(Exhibit A)		$1,848 00

Schedule 9

BONDS PAYABLE

Purpose	Rate	Due	
Funding	4%	$3,000.00 annually 1944-1951	$24,000 00
			(Exhibit A)

Schedule 2-a

DETAIL OF UNCOLLECTED TAXES SUPPORTING FIGURES SHOWN ON SCHEDULE 2

1943 RESIDENT:	Poll	Real Estate	Personal	Total
Adams, Belle		$ 53 52		$ 53 52
Bryant, Vivian	$3 00	8 92	$ 4 91	16 83
Burnham, Lewis		80 28	12 93	93 21
Black, Ralph		66 90	1 56	68 46
Begin, Henri	3 00			3 00
Corliss, Sadie		8 92		8 92
Cote, Alfred, Estate		13 38		13 38
Dow, W. L. & Son	3 00	223 00	13 83	239 83
Despres, Lawrence	3 00		45	3 45
Dakin, Romanne			1 78	1 78
Foster, P. A.		3 00		3 00
Farrington, B. H. — Heirs		7 80		7 80
Foss, Eugene Jr.	3 00	22 30		25 30
Fournier, Mrs. Leo		26 76		26 76
Gross, Arthur E.		83 80		83 80
Groleau, Archie		13 24		13 24
Gould, Ralph B.		42 37		42 37
Given, Herbert			45	45
Holt, Mrs. Wilfred		22 30		22 30

1943 RESIDENT:	Poll	Real Estate	Personal	Total
Hebert, Joseph A.	3 00			3 00
Henry, Harmond	3 00		45	3 45
Hiscock, Eldridge	3 00			3 00
Jackson, Fred A.		12 00		12 00
Jewett, Abbott		89 20	18 73	107 93
Jerry, Arthur		11 15	45	11 60
Jodrey, Thomas		20 07		20 07
Kinney, Winston		98 12	67	98 79
LeClair, Joseph		27 39		27 39
Lord, Ivan		31 22	2 68	33 90
Labrecque, Alphonse	3 00		45	3 45
Lorette, Angus Edward	3 00			3 00
Mason, G. S.		6 42		6 42
Morse, L. A.		15 00		15 00
Monroe, James — Heirs		40 14		40 14
Maxim, Roland M.			8 03	8 03
Meader, C. H.	3 00	42 37	2 68	48 05
Maxim, Roland A.			6 24	6 24
Nadeau, Mrs. Joseph — Heirs		53 52		53 52
Nickels, Clyde			38 36	38 36
Orr, E. D. — Heirs		102 58		102 58
Plante, Henry & Emile		39 64		39 64
Pulkkinen, Emile & Ekki		160 56		160 56
Quirion, Alton	3 00			3 00
Richardson, Mary J.		94 78		94 78
Robbins, Herbert		22 30		22 30
Richards, Lloyd	3 00	6 69	1 78	11 47
Roy, Edmon	3 00		45	3 45
Staples, Clarence		3 35	45	3 80
Seamon, J. M. — Heirs		154 99		154 99
Smith, Carlton		4 46		4 46
Smith, Hamlin		15 61	45	16 06
Smith, Charles R.	3 00	3 35	45	6 80
Stanley, Mrs. Raymond		11 15		11 15
Soucy, Ernest			2 68	2 68
Sawtelle, David	3 00		45	3 45
Smith, John	3 00		45	3 45
Seamon, T. J.			20 29	20 29
Stevens, George	3 00			3 00
Smith, Kenneth	3 00			3 00
Thompson, Annie		44 60	45	45 05
Tobin, Willis R — Heirs		93 66		93 66
Tilton, W. R.	3 00	71 36		74 36

1943 RESIDENT:	Poll	Real Estate	Personal	Total
Tripp, Alfred L.	3 00		29 21	32 21
Tardiff, Elphege		13 38		13 38
Thompson, Carl	3 00			3 00
Terrien, Reney	3 00			3 00
Thompson, Merle J.		22 75		22 75
Vangelli, Peter		2 23		2 23
Waite, O. S. — Heirs		89		89
Welch, John O.		35 68	10 70	46 38
Wilkins, Gertrude		173 94	41 48	215 42
Wright, Roy		22 30		22 30
SUPPLEMENTAL				
Chapman, Lee	3 00			3 00
Curtis, Joseph F.	3 00			3 00
Ryder, Carl	3 00			3 00
	$78 00	$2,223 34	$223 94	$2,525 28

NON-RESIDENT:	Poll	Real Estate	Personal	Total
Blaisdell, Arthur		$ 2 23		
Bowie, Erlon		35 68		
Day, W. E. — Heirs		17 84		
Dyke, Howard		89 20		
Eustis, George O. — Heirs		1 12		
Fletcher, Emery		31 22		
Hinckley, Roy — Heirs		17 84		
Holman, Roger D.		200 70		
Jenney Gas Co.			$ 5 58	
Lothrop, Clement		13 38		
Lamb, Dwight		22 30		
Lavalier, Joseph		1 34		
Macomber, A. C.		8 92		
Moulton, W. O.		8 92		
Melcher, Roland		49 06		
Noyes, C. M.		13 38		
Pettengill, George		89 20		
Quirion, Peter		8 92		
Stowell, N. S.		11 15		
Shell Gas Co.			11 15	
Trask, R. W.		17 84		

NON-RESIDENT:	Poll	Real Estate	Personal	Total
Texas Gas Co.			$11 15	
Tomkins, W. J.			1 12	
Virgin, G. H.		$1 12		
		$641 36	$29 00	
				$670 36
				$3,195 64

Treasurer's Report

Cash on Hand Jan. 17, 1943		$ 15,261 12
Tax Account		
Carl B. Wright, Collector		105,258 16
F. P. Farnham, Collector, 1940 Tax	$ 97 50	
1939 Tax	117 90	
1938 Tax	197 00	
1937 Tax	43 65	
1936 Tax	60 35	
1935 Tax	6 00	
1934 Tax	3 00	
1933 Tax	5 79	
		531 19
Excise Tax Account		
F. P. Farnham, 1943 Tax	$1,334 60	
L. K. Look, 1943-1944 Tax	687 16	
		2,021 76
Tax Deeds Account, 1940 Deeds	$3,073 17	
1939 Deeds	1,160 70	
1938 Deeds	812 07	
1937 Deeds	1,075 06	
1936 Deeds	514 37	
1935 Deeds	548 17	
1934 Deeds	252 18	
1933 Deeds	83 34	
1932 Deeds	25 44	
		7,544 50
Tax Lien Account, 1942 Liens	$614 00	
1942 Liens	838 48	
		1,452 48
Costs on Tax Deeds and Liens		206 78
Hired from Bank, Temporary loans		28,000 00

Received from State		
Highway	$ 59 53	
Sand	49 00	
Snow Removal	1,851 40	
Pauper Account	528 00	
Library Stipend	35 00	
Refund, paid twice	294 17	
Domestic Science	500 00	
School Census Supplement	154 80	
Dog License Refund	153 21	
Railroad and Tel. tax	10 93	
Common School Fund	7,146 32	
		$11,052 36
Poor Relief Account		
Town of Jay	$ 4 00	
Town of Livermore	17 00	
Town of Phillips	61 38	
Employee's Mutual Benefit Ass'n	165 00	
Refund	10	
		247 48
Credits High Winter		
Town of Chesterville		183 68
School Account		
A. M. Sanborn	$ 42 00	
Refund	23 50	
Interest on School Fund	49 95	
Teachers' Retirement Fund	306 37	
		421 82
Cemetery Lot No. 21, Birchland		25 00
Rent, Morton House		
Frank Stone	$48 00	
Mrs. McCarthy	45 00	
		93 00
Victualer's Licenses		5 00

Received from		
Wood Account	$20 75	
Interest on Cemetery Trust Funds	12 55	
Levi White, P. Purington barn	20 00	
Ernest Cook, P. Purington House	20 00	
North Jay Fire Department	50 00	
Outstanding Checks Void	8 29	
		$ 131 59
Refunds		
Loring, Short & Harmon	$5 50	
Maine Steel Inc.	3 00	
North Jay Grange Store	3 15	
Maine Central Railroad	4 20	
Wilton Lumber Co.	1 25	
		17 10
Federal Tax Withheld		
Victory Tax	$ 480 11	
Withholding Tax	2,045 20	
		2,525 31
Total Receipts		$174,708 33
Paid by Warrants	$171,168 29	
Cash on Hand Jan. 17, 1944	3,540 04	
		$174,708 33

We owe $24,000.00 Bond Issue

Respectfully submitted,

FOSTINA P. FARNHAM, Treasurer.

CEMETERY TRUST FUNDS

Pass Book No. 9014 $150 00

Received $2.26 interest on Bartlett Est. Fund and paid to Edmund Bartlett for care of said lot.

Pass Book No. 9015 $150 00

Received $2.26 interest on Arthur R. Kyes Fund and paid to Ralph Kyes, Treasurer of No. Jay Cemetery Ass'n for care of said lot.

Pass Book No. 9016 $200 00

Received $3.01 interest on Joanna C. Thompson Fund and paid to William Riggs for care of said lot.

Pass Book No. 9018 $200 00

Received $3.01 interest on Jonas B. Look Fund and paid to Ralph Kyes, Treasurer of No. Jay Cemetery Ass'n for care of said lot.

Pass Book No. 20435 $100 00

Received $2.01 interest on Nathan S. Flagg Fund and paid to Ralph Kyes, Treasurer of No. Jay Cemetery Ass'n for care of said lot.

FOSTINA P. FARNHAM, Treasurer.

SUPPLEMENTARY TAX LIST 1943

Lester Cook	$ 3 00
John J. Carter	3 00
Arnold Smith	3 00
Paul Galusha	3 00
George King	3 00
Lynn Miller	3 45
Reginald Mosher	3 00
Peter Vielleux	3 00
Harry Stansfield	3 00
James Burhoe	3 00
Walter McCourt	3 00
Ferrucco Lorenzi	3 00
Charles A. Plant	3 00
Loyola Dupoint	3 00
Charles F. Castonguay	3 00
Frank Purington	4 78
Alcide Cloutier	3 00
Clarence Staples	3 00
Reni Louis Tessier	3 00
William McKay	3 00
Roland McGraw	3 00
Arthur F. Wright	3 00
Philip McCourt	4 78
John Britan	3 00

DELINQUENT 1943 TAX

Date Tax Collected		1942	1943
1|14	Laurence Dupress		$ 3 45
1|14	Laurence Dupress, N. S. Stowell tax		11 15
1|14	Alfred L. Tripp		3 00
1|14	Arthur Jerrey		11 60
1|14	Archie Groleau		13 24
1|14	Carl Ryder (Sup. tax)		3 00
1|14	Reney Therien		3 00
1|14	Lee Chapman (Sup. tax)		3 00
1|14	Edmour Ray		3 45
1|14	L. A. Morse		15 00
1|14	Vivian Bryant		
1|14	Welcome Tilton		3 00
1|14	Mrs. Wilfred Holt		12 00
1|14	Mearl Thompson		22 75
1|15	Fred A. Jackson		12 00
1|15	Joseph F. Curtis (Sup. tax)		3 00
1|15	Roland M. Maxim		8 00
1|15	Dwight Lamb		22 30
1|15	Leon Dow, W. L. Dow & Son tax		16 83
1|15	Joseph Leclair		27 39
1|15	Vivian Bryant	$ 48	
1|15	Vivian Bryant		8 00
1|15	Clarence R. Staples		3 80
1|15	George Petingill		57 98
1|15	Abbott Jewett		100 00
1|15	Alphonse Labrecque		3 45
1|14	Ivan Lord		2 68
1|14	Ernest Soucy		2 68
		$ 48	$384 61

NOTE: The reason this sheet is printed is because I held my book open until 12 P. M. Jan. 15th and the Auditor ruled the Treasurer's books were closed at that time. These people had paid as the dates show.

CARL B. WRIGHT, Coll.

Nazare Richards	$ 3 00
Andrew Buote	3 00
Elden Gassett	3 00
Oscar Wilkins	3 00
Chester Coolidge	9 90
Ralph Gornella	3 00
Julien Lebland	3 00
Junior Hanscomb	3 00
Erwin L. Cook	3 00
Mrs. Peter Pelltier	17 84
Conie Richards	9 90
Linwood Kneeland	3 00
C. Romeo Collett	3 00
Elmont E. Gross	3 00
Howard McKay	3 00
Chancy Robinson	52 41
Lawrence Earl Roberts	3 00
Bradford Crafts	3 00
Robert Churchill	3 00
Paul Sprague	3 00
Carl Ryder	3 00
Lee Chapman	3 00
Joseph F. Curtis	3 00
Winston Kinney	3 00

DELINQUENT 1943 TAXES

Belle Adams	$ 53 52
Elwood Allen, abated, paid in Wilton	3 00
Edwin Adams, abated, in Service	3 00
Lewis Burnham	93 21
Ralph Black	68 46
Henri Begin	3 00
Sadie Corlis	8 92
Alfred Cote Estate	13 38
Leopold Couture, abated, in Service	3 45
W. L. Dow & Son	223 00
Romanne Dakin	1 78
Earl Ellrich, abated, error, overassessed	120 42
P. A. Foster	3 00
B. H. Farrington Heirs	7 80
Eugene Foss Jr.	25 30
Mrs. Leo Fournier	26 76
Joseph D. Fortier, abated, unable to find	3 00
Arthur E. Gross	83 80

Ralph B. Gould	$ 42 37
Dorothy Gremaldi, abated, unable to find	45
Herbert Given	45
Hubert Gibbs, abated, sick	3 45
Frank A. Gorden, abated, error in name	3 00
W. L. Hopp, abated, error, over assessed	40
Earl Hawkins, abated, error, over assessed	4 46
Mrs. Wilfred Holt	10 30
Joseph A. Hebert	3 00
Harmond Henry	3 45
Edward Haskell, error, abated	45
Eldrige Hiscock	3 00
Albert Jewett, in Service	7 93
Thomas Jodrey	20 07
Winston Kinney	98 79
John H. Look, abated, error, over assessed	3 00
George Litallien, abated, error, over assessed	22 30
Ivan Lord	31 22
Melvin E. Gross, abated, past 70 yrs.	3 00
Angus Edward Loretti	3 00
Mearl Thompson, abated, error, over assessed	6 69
Mrs. W. H. Hawes, abated, error, over assessed	4 46
Helen McKinney, abated, error, over assessed	1 34
James Monroe Heirs	40 14
C. H. Meader	48 05
Earl McCrellis, abated, poor	7 91
Roland A. Maxim	6 24
Josephine Nadeau Heirs	53 52
Clyde Nichols	38 36
E. D. Orr Heirs	102 58
C. U. Plaisted, abated, error, over assessed	2 23
Emile and Henry Plant, one in Service	39 64
Emile Pulkkinen	160 56
Alton Quirrion	3 00
Mary J. Richardson	94 78
Herbert Robbins	22 30
Loyd Richards	11 47
Raoul Ray, abated, in Service	3 45
John Rowe, abated, error	3 45
Alphonse Roy, abated, error, over assessed	2 23
Loyd Richards, abated, error, taxed twice	4 78
J. M. Seamon Heirs	154 99
Carlton Smith	4 46
Charles R. Smith	6 80
Mrs. Raymond Stanley	11 15

Hamlin Smith	$ 16 06
David Sawtell	3 45
John Smith	3 45
Kenneth Smith	3 00
Raymond Stanley, abated, dead	3 00
T. J. Seaman	20 29
George Stevens	3 00
W. H. Small Heirs	26 52
Annie Thompson	45 05
Willis R. Tobin Heirs	93 66
W. R. Tilton	71 36
Alfred L. Tripp	29 21
Elphege Tardif	13 38
Carl Thompson	3 00
Peter Vangelli	2 23
Lee Vailleux, abated, in Service	3 00
O. S. Waite Heirs	89
John Q. Welch	46 38
Gertrude Wilkins	215 42
Roy Wright	22 30

NON RESIDENT

Arthur Blaisdell	$ 2 23
W. E. Day Heirs	17 84
Howard Dyke	89 20
George O. Eustis Heirs	1 12
Emery Fletcher	31 22
Roy Hinkley Heirs	17 84
Roger D. Holman	200 70
Jenney Gas Co.	5 58
Harold L. Kyes, abated, error, over assessed	11 15
Clement Lothrope	13 38
Joseph Lavailier	1 34
A. C. Macomber	8 92
U. O. Moulton	8 92
Roland Melcher	49 06
C. M. Noyes	13 38
George Pettingill	31 22
Peter Querrion	8 92
Shell Gas Co.	11 15
R. W. Trask	17 84
Texaco Gas Co.	11 15
W. J. Tomkins	1 12
G. H. Virgin	1 12

Report of Jay Fire Department

To the Citizens of the Town of Jay:

The Jay Fire Department takes this opportunity to thank the citizens of the town of Jay for the appropriation voted at the 1943 Town Meeting for the purpose of maintaining the department, and the special account to finish the building and grounds.

While it has not been possible to quite complete the necessary work on the building and grounds, there remains only a small amount to be done.

The floors in the hall, kitchen and cloak room have yet to be painted. The basement where the truck is kept has one coat of paint on the walls and floors. They should have another coat to finish them properly.

The grounds have been graded and one side finished and seeded. This leaves one driveway to be filled and tarred and one side to be seeded and finished.

We are glad that our hall has been useful to many civic organizations and wish to make it clear to the citizens of the town, that any organization is welcome to use it providing we are notified a few days in advance.

The Jay Fire Department thanks all of the men and women who have given their time on the grading, painting, and other work that has been done. The free labor and gifts of money have been a great saving to the town.

Our equipment is in good condition excepting the truck, which needs painting for protection and appearance.

Analysis of Fires in Town from August 1, 1943 to January 15, 1944:

Number of calls	32
Chimney	26
Dump	1
Rubbish	1
Buildings	3
Truck fire	1
Silent Calls	4
Total cost for above fires	$362.25
Chimney fires average	8.23
Average cost for all fires	11.32

This sum represents a large amount of taxable property saved.

In this seventeenth annual report to the citizens of the Town of Jay it gives me great pleasure to be able to thank the Selectmen of the Town, and the boys of the Department for their splendid cooperation during the past year.

CLIFFORD J. BEISAW, *Chief.*

ANNUAL REPORT OF THE TREASURER OF THE JAY MINISTERIAL FUND

Amount loaned Town of Jay on note		$738 00
Amount received from Fostina P. Farnham, int. on note		33 21
		$771 21
Paid Celia Bean for Baptists	$ 6 20	
Paid Annie Thompson for Baptists	6 20	
Paid Millie Taylor for Universalists	9 10	
Paid Fostina Farnham for Methodists	10 67	
Paid Mrs. H. E. Briggs for Advents	1 04	
		$33 21
Amount at interest		$738 00

ROGER K. ALLEN, Treasurer.

ANNUAL REPORT OF THE TREASURER OF THE JAY SCHOOL FUND

Amount loaned Town of Jay on note	$1,110 00
On Deposit in Wilton Bank	125 00
Total value of Fund	$1,235 00
Received of Fostina Farnham, int. on note	$49 95
Paid Clyde Thomas, int. on note	49 95
Balance due fund	$1,235 00

ROGER K. ALLEN, Treasurer.

NILES MEMORIAL LIBRARY ASSOCIATION

Report Ending December 31, 1943

Receipts

Balance from 1942	$295 52	
Coupon interest	184 60	
Town	500 00	
Book Fines	19 92	
		$1,000 04

Expenditures

Janitor	$213 00	
Librarian	257 50	
Electricity	30 98	
Safe Deposit Rental	3 60	
Fuel	143 81	
	$648 89	
Balance on hand	351 15	
		$1,000 04

ELIZA M. NILES FUND

Receipts

Balance from 1942	$1,583 58	
Coupon Interest	870 00	
Use of Land	1 00	
Lumber sold	2 40	
		$2,456 98

Expenditures

Magazines	$ 44 60
Books	303 14
American Library Association	3 00
Exchange of Canadian Coupons	19 46
Repairs	917 12
Treasurer	25 00
Miscellaneous Supplies	2 09

Sinking Fund	$100 00	
Postage, box rent, etc.	3 78	
	$1,418 19	
Balance on hand	1,038 79	
		$2,456 98

Respectfully submitted,

FRANK E. PURINGTON, Treasurer.

January 31, 1944.

I hereby certify that after examining the books of the Niles Memorial Library Association the above statements show the true condition of their funds.

F. R. GRANT, Auditor.

Report of Jay School Committee

Your Superintending School Committee respectfully submits the following recommendations for the support of the different school activities for the ensuing year.

Support of Common Schools	$25,000 00
Support of High School	10,500 00
Insurance, Repairs and Equipment	3,000 00
Domestic Arts	750 00
Supt.	900 00

EVA M. KYES,
F. McDONALD,
F. L. JACKSON.

Report of Superintendent of Schools

To the Superintending School Committee and Citizens of the Town of Jay:

Our nineteenth annual school report is hereby offered for your consideration.

The question uppermost in all of our minds at present is the successful prosecution of the war to a final and complete victory. Only by obtaining this can we ever hope to exist and maintain our institutions as we have long been accustomed. And because of this present situation all kinds of problems arise and are growing more and more acute. Not only are our schools faced with mounting difficulties, all walks of life are affected. In short, we are now feeling the real effects of total war.

This is evident from the rising cost of supplies and the impossibility of obtaining many things which are needed in the schools. The most serious part, however, is the ever increasing teacher shortage.

It is estimated that 200,000 teachers have left the profession during the war emergency. Many have joined the armed services but most have left for financial reasons.

We are forever talking about security in a job. To me a teacher who does efficient work has the best possible security, for, come good times or bad, a good teacher is secure in his or her position. While a $100.00 per week welder may be walking the streets in search for work very soon after the shooting stops. It seems sound advice to me to consider well before making a change that may temporarily increase the income at the expense of future security.

Last fall we opened our schools with several new teachers. Resignations kept coming in all summer and even after schools opened. In fact, some of our schools did not open till the end of September.

We secured three fine teachers from Livermore Falls. Teachers who had left the profession in years past, but who were willing to do their part in the present emergency by returning to the school room. These teachers, together with the cadet teachers from our Normal School, made it possible for us to maintain all schools till recently when we were obliged to close the school at Stubbs Mills.

I see no prospect of its being re-opened in the near future. However, I am in hopes to be able to give these children more schooling before next September comes again. Possibly we may be able to secure a teacher for a summer term if the parents are willing. However we plan to start the school as soon as a competent teacher can be secured.

The State Dept. is strongly advising that small rural schools be closed and thus free many teachers for larger schools. This plan, if carried out, would release a substantial number of teachers for more important positions.

The success of this plan will depend upon the cooperation of the different towns. This, of course, is a temporary expedient. However, if it is not largely accepted it would appear nearly impossible to reopen many rural schools next fall.

The supply of teachers who have returned to work to help out during the war must be well nigh exhausted. The supply of cadet teachers will be sharply reduced next fall and all available Normal graduates this June will be easily placed in graded schools. So the outlook for the rural school is not too bright.

Here in Jay we may be faced with the alternative of closing some schools or going without a teacher.

Two years ago the town by a vote took from the School Board their authority to close a school. I believe that motion should be rescinded, so that if the emergency arises they could suspend a school and transport the children to a central school. At present our Board can do nothing because of that vote.

I understand that a movement is on foot to reopen the Morse Hill school. We have enough pupils there to run another small school, provided a teacher were available. This being doubtful, it is not the time to do it.

If we run Morse Hill and the Lake school another year, we'll probably need only one teacher at the Emerson school. Such a situation would be deplorable from both a professional as well as a financial standpoint.

Our high school enrollment has dropped from 120 last year to 87 this year. Our faculty has been reduced to five, and the teacher load is not too exacting.

Under the efficient management of our new principal, Mr. Gordon Higgins, our school is running smoothly. Teachers and pupils are doing good work, and I believe with a strong and efficient faculty Jay High is doing fine work.

The teacher list published with this report will show you the new teachers now employed in Jay.

During last summer very little repair work was done. We cleaned all schools and did some minor repairs.

This summer we must shingle at Lake and Riley, but shall have to be content to get along as best we may till such a time as labor is more available.

In closing this report please allow me to express my sincere appreciation to the different teachers for their loyal cooperation, the same goes for the School Committee and Board of Selectmen as well as to all interested citizens who have helped to make the last year a successful one.

Respectfully submitted,

ARNOLD M. SANBORN,

Supt. of Schools.

SCHOOL STATISTICS FOR YEAR ENDING IN JUNE 1943

School Grades	8	7	6	5	4	3	2	1	P.	Totals Boys	Girls	Av. Att.	Agg. Att.
Emerson	8	8	8	6	10	9	3	12	10	43	33	56.47	9,630
Jay	10	5	14	5	9	9	7	10	10	39	40	65.54	11,407
Brick	27	30	27							55	29	70.18	12,061
Jewell St.				10	11	9	11	9	10	24	36	55.30	9,347
Riley	5	5	4	7	6	7	6	5	8	33	20	44.92	7,831
Beans Cor.	3	4	2		4	1	4	3		12	9	16.75	2,898
Canada Cor.		1	4	3	2			2	3	7	8	13.62	2,385
Stones Cor.	1	3	1	4	5		7	3	2	14	12	21.11	3,753
Stubbs Mills		3	2	1	4	2	4	3	7	13	13	21.82	3,928
Macomber Hill	3	1	2		1	2		2	4	8	7	13.08	2,339
Lake				5	2	3		2	1	7	6	12.73	2,293
Totals	57	60	64	41	54	42	42	51	55	255	213	391.52	67,872

Jay High School: Seniors 27, Juniors 21, Sophomores 33, Freshmen 40
Boys 60, Girls 61, Total 121 Av. Att. 91.90 Agg. Att. 16,542
Av. Att. All Schools 482.42 Agg. Att. All Schools 84,414
Total Elementary Pupils 468 Total High School Pupils 121
All Pupils 589

LIST OF JAY TEACHERS FOR THE YEAR 1943

Name	School	No. of Terms Taught in '43	
Romolo Lorenzi	Emerson	3	
Mildred Look	Emerson	3	
Virginia Plummer	Emerson	3	
Theda Munson	Jay	3	
Helen Clark	Jay	2	Resigned
Harriet Watson	Jay	2	Resigned
Helen Whitney	Jay	1	
Ingrid Waite	Jay	1	
Arabine White	Chisholm	3	
Mabel Andrew	Chisholm	3	
Blanche Applebee	Chisholm	3	
Marcia Brown	Jewell St.	3	
Thelma Foss	Jewell St.	3	
Margaret Connors	Jewell St.	2	Resigned
Mary Bate	Jewell St.	1	
Ruth Allen	Riley	3	
Ingrid Waite	Riley	2	Transferred
Norma Harlow	Riley	1	
Norma Harlow	Canada Cor.	2	Transferred

Name	School	No. of Terms Taught in '43	
Cadet Teachers	Canada Cor.	1	
Isabelle Pinkham	Beans Cor.	2	Resigned
Cadet Teachers	Beans Cor.	1	
Nancy Poland	Stones Cor.	2	Resigned
Althea Kinch	Stones Cor.	1	
Gladys Plant	Stubbs Mills	2	Resigned
Alice Mitchell	Stubbs Mills	1	Resigned
Verna Grant	Macomber Hill	3	
Martha Jewett	Lake	3	
Leah Petersen	Music	1	2 days per week
Frank Stone	High School	2	Resigned
Gordon Higgins	High School	1	
Doris Gould	High School	2	Resigned 10-22-43
Hazel Earle	High School	1	
Dorotha Adams	High School	3	
Fay Gordon	High School	2	Resigned
Caroline Tolman	High School	2	Resigned
Katherine Taylor	High School	1	Resigned
Mrs. Frank Stone		1	Resigned
Dorothy Pike		1	
Phyllis Bishop		3	

Present High School Faculty

Gordon Higgins, Principal — Science & Math. & Fr.
Dorotha Adams — History
Hazel Earle — English
Phyllis Bishop — Commercial
Dorothy Pike — Dom. Arts & Biology
Leah Petersen — Music Supv. All Schools

Our elementary teachers are Normal trained.
Their average weekly salary is $26.83.
Maximum salary $31.50 and minimum $24.00.
Average High School salary is $1,630.00.
Maximum $2,550.00, minimum $1,300.00.

Financial Report – Jay School Dept.

COMMON SCHOOLS

March Appropriation	$23,000 00	
State School Fund	6,101 12	
Interest on School Fund	49 95	
Credit to Com. Schools	70 95	
Balance from '42 & '43	552 04	
Total Resources		$29,774 06

Expenditures

Paid Teachers	$17,706 11	
Janitors	3,550 73	
Conveyance	2,163 71	
Books	890 41	
Supplies	1,237 22	
Fuel	2,718 79	
Electricity	318 33	
Taxes withheld	838 81	
Total Expense	$29,224 11	
Balance Unexpended	549 95	
		$29,774 06

HIGH SCHOOL

March Appropriation	$11,500 00	
State Fund Apportioned	1,200 00	
Balance from '42 & '43	1,206 72	
Total Resources		$13,906 72

Expenditures

Paid Teachers	$7,186 99	
Janitor	1,301 00	
Fuel	750 00	
Books	325 00	
Supplies	423 73	
Lights & Power	300 00	
Taxes withheld	526 76	
Total Expense	$10,813 48	
Unexpended Balance	3,093 24	
		$13,906 72

DOMESTIC ARTS COURSE

March Appropriation	$400 00	
State Fund	500 00	
Unexpended Balance	439 46	
Amount Available		$1,339 46

Expenses

Paid Teacher	$1,099 75	
Supplies	66 20	
Taxes withheld	47 11	
Total Expense	$1,213 06	
Balance Unexpended	126 40	
		$1,339 46

SUPERINTENDENT'S ACCOUNT

March Appropriation	$600 00
Paid A. M. Sanborn	600 00

ACCOUNT REPAIRS, INSURANCE, EQUIPMENT

March appropriation	$3,000 00	
Refund on Insurance	18 14	
Balance from 1942 and 1943	302 68	
Resources		$3,320 82

Expenses

Paid for Insurance	$ 329 98	
Repairs	1,276 23	
Equipment	181 97	
Miscellaneous	14 68	
Total Expense	$1,802 86	
Unexpended Balance	1,517 96	
		$3,320 82

AMERICANIZATION ACCOUNT

Balance on Hand	$100 00
None Expended	

H. S. ATHLETIC ACCOUNT

Balance on Hand	$5 48
None Expended	

H. S. BAND ACCOUNT

Amount on Hand Unexpended $8 10

SUMMARY OF SCHOOL ACCOUNTS

	Resources	Expenses	Balances	Overdrafts
Common Schools	$29,774 06	$29,224 11	$ 549 95	
High School	13,906 72	10,813 48	3,093 24	
Domestic Arts	1,339 46	1,213 06	126 40	
Superintendence	600 00	600 00		
Repairs Account	3,320 82	1,802 86	1,517 96	
Americanization	100 00		100 00	
H. S. Band	8 10		8 10	
H. S. Athletics	5 48		5 48	
	$49,054 64	$43,653 51	$5,401 13	
		5,401 13		
	$49,054 64	$49,054 64		

Respectfully submitted,

A. M. SANBORN, Supt. of Schools.

Principal's Report

To the Superintending School Committee and Citizens of Jay:

As this is my first report as principal of Jay High School, I would like, at this time, to acknowledge all the pleasant relationships which have already come with my new position here this year.

School opened last fall with a decreased enrollment, a condition prevalent in many of the schools of our state due to the present world conditions. The enrollment, however, compared favorably with that of the fall of 1942. The teacher shortage has decreased our faculty by two rather than by one as originally planned for this year.

The above facts mean that the pupil-teacher ratio is not particularly heavy but it has brought about a rather complex subject load for the teachers. In order to maintain the course offerings, it has been necessary to double up in some cases and to use each teacher to her fullest capacity. By this method and by using the alternating plan of course offering, we are keeping the curriculum as it has been in the past.

The new members of the faculty this year are: Mrs. Dorothy Pike who is in charge of the home economics program, Mrs. Hazel Earle of the English department who replaced Mrs. Gould at the end of the first ranking period, and myself. The two returning members, Mrs. Phyllis Bishop and Mrs. Dorotha Adams, have been most cooperative in many details.

The high school is meeting the special wartime requirements of the State Department of Education, and we are trying in every way possible to keep in step with the times by applying the subject materials to present conditions and to post-war expectations.

Our extra-curricular activities have necessarily been curtailed to some extent. Interscholastic football was not attempted this year but those boys who were interested did engage in an intramural program of that sport. Both boys and girls have participated in a basketball schedule which considering the transportation problem has been fairly full. I would like at this point to say that Mrs. Adams has given freely of her time in coaching the girls' basketball team to quite a successful record. Both boys and girls are pursuing the required physical education program; the girls under the direction of Mrs. Adams and the boys in charge of myself. We plan at this time to run a baseball schedule for the boys and some spring sport for the girls.

We have just recently held a Winter Carnival which was most successful due to the cooperation of the townspeople in a large measure, and to the fine direction of Mrs. Earle with the aid of Mrs. Bishop on publicity and Mrs. Pike on hospitality.

Our school is playing its part in the war effort by the regular purchase of bonds and stamps, and at the present time we are conducting a magazine subscription drive of which part of the proceeds will be turned over to the County War Chest. A scrap drive will be conducted before the end of the year.

Schools are one of the strong foundations of our society, and my hope is that we may maintain our school on an even keel during these difficult times, and by so doing be prepared to make the most of better times ahead.

I wish at this time to thank the following specifically: Dr. Thomas Croteau for giving the physical examinations; Father Turcotte for many ready aids and his interest; Mr. Gelinas for his fine cooperation; the faculty for their productive effort; the many citizens of Jay for their signs of appreciation and interest; and finally, but by no means least, the students of Jay High School for all that it requires, in the final analysis, to make a high school.

ENROLLMENT BY CLASSES

Seniors	14
Juniors	17
Sophomores	24
Freshmen	44

Respectfully submitted,

GORDON HIGGINS, Prin.

South Franklin County Nursing Service

To the Citizens of Jay:

The fourteenth annual report of the Nursing Service is submitted covering a period beginning January 1, 1943 and ending December 31, 1943.

If you were to read the Nursing Journals you would soon learn that "nursing as usual is out". In your 1942 report I outlined some of the changes that were taking place in our program. Leaders had been farsighted and courses offered that people might be better prepared to take care of themselves. The Department of Education has emphasized that teachers accept more responsibility for health supervision so that nurses can do those things which require the use of nursing technical skills.

Your nurse has assisted in setting up the Emergency Medical Service. The northern part of Jay is included in the Wilton district, and in an emergency needed supplies would be brought from the casualty station in Wilton. In the southern part of town Dr. Croteau appointed Miss Dumont as Local Nurse Deputy. One of our objectives of many meetings and interviews has been to interest the inactive nurses to assist where they feel an obligation to their profession. Mrs. Margaret Jones, State Nurse Deputy, has visited us three times to help with our problems and your nurse has attended meetings in Lewiston and Augusta. A County Nursing Council for War Service has been organized. It should give you a feeling of security in these times to know that in any disaster or severe epidemic there is a skeleton organization of trained personnel upon whom you may depend for help.

Due to the war situation calls from the Red Cross Home Service have become so numerous that it is impossible to answer them all. When a medical and social history is used in the treatment of boys in Army hospitals or pertaining to illness in the home the nurse's training and experience in securing information from the family at home is valuable.

In your 1942 report I expressed the wish that we might offer chest X-rays to civilians. Therefore, I was pleased that the Wilton Woolen Company was one of the first industries to participate in the nation-wide survey. It is significant that we had the highest rate of infection of any industry done in Maine so far. Many from Jay took advantage of this and I wish more would give it consideration before the next clinic is held. Your nurse attended two meetings on Tuberculosis, one in Lewiston and one at Hebron Sanatorium.

The usual April Early Diagnosis Campaign for the Prevention of Tuberculosis was carried out in April through the cooperation of the schools and the International Paper Company.

The war has intensified the Youth Delinquency Problem. Have you thought about it in relation to your town? Those who work with young people are quite aware of it. Last year I brought it to your attention that the

public health nurse was doing Venereal Disease follow-up. Some patients have taken considerable time but it is a basic health problem and must have follow-up as well as education in combating these diseases.

Due to the number of defects found in induction examinations, our Government has urged the adoption of a Physical Fitness Program in the schools. Every effort is being made to cooperate.

Instead of the one routine inspection by the nurse, it requires continual observation by the teacher who reports to the nurse any deviation from normal, thus the nurse will be dealing with only those children who need special attention. Our transition has been gradual as the teachers need to develop powers of observation, and inspections were done last year in the rural schools and most lower grades. In the future the nurse's time will be spent in consultation with the teacher in helping her to develop her health program and in discussing problems of individual children and then follow-up in the home. Assistance will be given physicians in examinations and the health officer in immunizations and other methods of communicable disease control. Full routine inspection was given to 297 pupils. Thirty-one were given special inspection, and 115 conferences were held with teachers. No immunizations were done last year as over 600 had been done the year before.

Visits in the home were to: communicable disease, 5; venereal disease, 54; tuberculosis, 10; maternity, 17; preschool, 9; school, 37; adult health supervision, 11; to those ill, 5; crippled children, 8; social service and interviews regarding those above, 78. Every problem requires interviews with various people, often many letters written, before one can decide what is best to be done.

An interesting experiment last year was the Normal School affiliation whereby the Home Economics Seniors accompanied the nurse in making home visits for observation, the purpose being to acquaint these future teachers with home problems. Appreciation is extended to those mothers who helped in this project.

Giving assistance in various welfare cases has taken your nurse into Court, to the State School for Feebleminded, the State Hospital, the Tuberculosis Sanatorium, the general hospitals at Farmington, Waterville, Rumford, and Lewiston. Meetings attended to secure information were the Physical Fitness Program at the Normal School, Nursing Council for War Service, Red Cross Home Nursing, Red Cross Home Service, Farm Bureau Home Nursing, On Cancer at Portland, School Nurse's Section of the Maine Teachers' Association in Bangor and the State Nurses' Association at Augusta.

To every cooperating citizen your nurse extends appreciation.

Respectfully submitted,

South Franklin County Nursing Service
By OLIVE BONSEY, R. N.
Public Health Nurse.

Vital Statistics

To the Selectmen of the Town of Jay:

Gentlemen: The following returns of births, marriages and deaths have been made to this office for the year from January 15, 1943 to January 15, 1944.

Respectfully submitted,

LEON K. LOOK, Town Clerk.

BIRTHS

Number of Births	50
Number of Males	26
Number of Females	24

1943

Mar.	10	To Mr. and Mrs. Albenie Legere, a daughter.
Mar.	10	To Mr. and Mrs. Emile Joseph Perry, a son.
Mar.	17	To Mr. and Mrs. Leopold Couture, a son.
Mar.	23	To Mr. and Mrs. Rosaire Labbe, a son.
Mar.	25	To Mr. and Mrs. Harold S. Casey, a daughter.
April	3	To Mr. and Mrs. Isidore Gallant, a son.
April	8	To Mr. and Mrs. Oscar Norman Wilkins, a son.
April	30	To Mr. and Mrs. Antonie Marceau, a daughter.
May	1	To Mr. and Mrs. Gerald Vernon Walsh, a son.
May	2	To Mr. and Mrs. Herbert Lee Burger Jr., a daughter.
May	8	To Mr. and Mrs. Abner Abraham Toothaker, a daughter.
May	23	To Mr. and Mrs. Edwin C. Richards, a son.
May	24	To Mr. and Mrs. Lucien Dube, a daughter.
June	11	To Mr. and Mrs. Philion Tardif, a son.
June	16	To Mr. and Mrs. Glenn Harold Mosher, a daughter.
June	19	To Mr. and Mrs. Bernard L. Adams, a son.
June	26	To Mr. and Mrs. Henry A. Plaisted, a son.
June	30	To Mr. and Mrs. Carnilio Doiron, a daughter.
July	5	To Mr. and Mrs. Reney Theodore Therrien, a daughter.
July	6	To Mr. and Mrs. Roland LeClair, a daughter.
July	13	To Mr. and Mrs. Laurence Tripp, a son.
July	15	To Mr. and Mrs. Harold Pomerleau, a daughter.

1943

July 16 To Mr. and Mrs. Roland Carter Flinton, a son.
July 20 To Mr. and Mrs. Omer Ouellette, a son.
July 21 To Mr. and Mrs. Clyde L. Seamon, a son.
Aug. 4 To Mr. and Mrs. Granville H. Storer, a son.
Aug. 5 To Mr. and Mrs. Eugene Allaire, a son.
Aug. 17 To Mr. and Mrs. Erwin L. Cook, a son.
Aug. 21 To Mr. and Mrs. Emile James Richard, a son.
Aug. 25 To Mr. and Mrs. Antoneo Turmel, a son.
Sept. 1 To Mr. and Mrs. Denis Louis Leblanc, a daughter.
Sept. 2 To Mr. and Mrs. Edward O. P. Chabot, a son.
Sept. 6 To Mr. and Mrs. John C. Currier, a daughter.
Sept. 15 To Mr. and Mrs. Lucien Leblond, a daughter.
Sept. 24 To Mr. and Mrs. Eugene Poulin, a daughter.
Sept. 25 To Mr. and Mrs. Phillippe Louis Nolette, a daughter.
Sept. 25 To Mr. and Mrs. Jerome Coulombe, a daughter.
Sept. 30 To Mr. and Mrs. Clyde B. Cook, a daughter.
Oct. 2 To Mr. and Mrs. Joseph Richard, a daughter.
Oct. 12 To Mr. and Mrs. Warren S. Riggs, a daughter.
Oct. 18 To Mr. and Mrs. Edwin R. Labbe, a son.
Oct. 23 To Mr. and Mrs. Flovien J. Cloutier, a son.
Oct. 27 To Mr. and Mrs. Reinhold William Bausme, a daughter.
Nov. 2 To Mr. and Mrs. Antonin Roy, a son.
Nov. 19 To Mr. and Mrs. Rosaire Labbe, a son.
Nov. 20 To Mr. and Mrs. Maynard Thompson, a daughter.
Nov. 29 To Mr. and Mrs. Emile F. Duboid, a daughter.
Dec. 1 To Mr. and Mrs. Francis R. Pike, a son.
Dec. 18 To Mr. and Mrs. Hamlin Arthur Smith, a daughter.
Dec. 28 To Mr. and Mrs. Leroy Stanley Wright, a son.

MARRIAGES

Number of Marriages 21

In Chisholm, January 23, 1943, by Rev. Wilfred Turcotte, Walter William Knowles Jr. of Livermore Falls and Concettina M. Grimaldi of Jay.

In Chisholm, Feb. 8, 1943, by Rev. Wilfred Turcotte, Rene Labrecque and Miss Thresa Denise Beaudette of Chisholm.

In Chisholm, Feb. 13, 1943, by Rev. Wilfred Turcotte, Joseph Allen Thibeault of Wilton and Miss Lena M. Grimaldi of Chisholm.

In Livermore Falls, Feb. 14, 1943, by Rev. Stewart Kinsley, Alpheus Stuart Knowlton of North Leeds and Miss Louise Elizabeth Pomeroy of Jay.

In Wilton, Jan. 21, 1943, by Rev. E. B. Hunt, Benjiman Melcher Cram of Wilton and Miss Myrtle France Wilkens of Wilton.

In Wilton, March 23, 1943, by Rev. Leon A. Dickinson, Bennie Louis Kates and Miss Rose Marie Grenier, both of Jay.

In Livermore Falls, by Rev. Harold R. Yates, Richard Ervin James of Jay and Miss Arlene V. Kennedy of Livermore Falls.

In Chisholm, April 26, 1943, by Rev. William Turcotte, Raul G. Roy of Jay and Miss Jeanette Violet Therrian of Chisholm.

In Chisholm, April 26, 1943, by Rev. J. N. Boucher, Raymond John Dupill of New York and Miss Reta Mary Frechette of Jay.

In Flagstaff, May 5, 1943, by Rev. Linwood A. Paller, Richard Harry Currier of Chisholm and Miss Eleanor Lois Flint of Flagstaff.

In Chisholm, May 31, 1943, by Rev. J. N. Boucher, Loyola Joseph Alphonse Dupont and Cecile Couture of Jay.

In Livermore Falls, by Rev. Harold R. Yates, Gerald O. Thompson of Jay and Miss Clara May Drysdale of Livermore Falls.

In Wilton, Aug. 26, 1943, by Cyrus N. Blanchard, Carroll W. Sprague of Wilton and Miss Helene Delia Henri of Jay.

In Wiscasset, Sept. 4, 1943, by Harvey R. Pease, James Corydon Tweedie and Hazel C. King Hall, both of Jay.

In Jay, Sept. 29, 1943, by Rev. Earl B. Hunt, Urban Hodge Blaisdell of Dixfield and Miss Evelyn D. Wright of Jay.

In Riley, Oct. 18, 1943, by Rev. William J. Kelley, Lionell Joseph Richard and Frances M. Mancini, both of Riley.

In Livermore Falls, Oct. 23, 1943, by Rev. Hanford D. Wright, Kenneth Wakefield Eames of Livermore Falls and Mrs. Irvine Burbank Morin of Jay.

In Mexico, Me., Nov. 6, 1943, by Rev. Paul L. Jalbert, Gard S. Burke of Mexico and Miss Rita Jeanette Chicione of Jay.

In Livermore Falls, Nov. 30, 1943, by F. Stewart Kinley, Linwood Allen Knight of Jay and Miss Marilyn Ruth Sturtevant of Livermore Falls.

In Fayette, Dec. 23, 1943, by Louise C. Flagg, Joseph A. LaPlante of Jay and Miss Eunice Ora Lane of Fayette.

In Farmington, Jan. 15, 1944, by Rev. Albert G. Henderson, Rutillus Max Bryant of Jay and Miss Bertha Georgia Heminway of Farmington.

DEATHS

Number	15
Males	5
Females	10

In Jay, Feb. 14, 1943, Margaret Ann Walker Tinkham, age 81 years, 8 months, 12 days.

In Jay, Feb. 24, 1943, Elizabeth Staples, age 55 years, 7 months, 26 days.

In Jay, March 4, 1943, Elaine Corteau, age 2 months, 18 days.

In Jay, April 17, 1943, Alice Maude Trip Fuller, age 64 years, 9 months, 14 days.

In Jay, April 23, 1943, Sumner N. Young, age 89 years, 2 months, 13 days.

In Jay, May 1, 1943, Douglas Clarence Poland, age 51 years, 10 months, 7 days.

In Jay, May 4, 1943, Antoinette B. Marceau, age 39 years, 5 months, 6 days.

In Jay, May 27, 1943, Florence J. Wiggins, age 67 years, 11 months, 18 days.

In Jay, June 12, 1943, Phebe Kimball Beatham, age 84 years, 11 months, 1 day.

In Jay, July 10, 1943, Verne Lester Riggs, age 55 years, 10 months, 6 days.

In Jay, Aug. 2, 1943, Judith Anne Therrien, age 21 days.

In Jay, Oct. 14, 1943, Mary Jane Richardson, age 91 years, 11 months, 12 days.

In Jay, Dec. 5, 1943, Mary Etta Colby, age 83 years, 5 months, 11 days.

In Jay, Dec. 27, 1943, Frank A. Emery, age 80 years, 5 months, 2 days.

In Jay, Dec. 31, 1943, Herbert Welch, age 83 years, 9 months, 18 days.

Deaths which occurred in other towns

Number of Deaths	14
Males	11
Females	3

In Lewiston, Jan. 21, 1943, Joseph Gerard Paradis, age 18 days.

In Lewiston, March 28, 1943, Willard Merriman, age 59 years, 2 months, 12 days.

In Lewiston, April 6, 1943, Edward Poisson, age 70 years, 8 months, 3 days.

In Lewiston, April 23, 1943, Henry A. Clark, age 81 years, 11 months, 8 days.

In Lewiston, April 27, 1943, Felix Gallant, age 64 years, 2 months, 11 days.

In Livermore Falls, May 28, 1943, Geo. R. Wigglsworth, age 85 years, 7 months, 13 days.

In Lewiston, July 12, 1943, Joseph Richer, age 66 years, 10 months, 27 days.

In Wilton, Sept. 1, 1943, Raymond Fuller Stanley, age 43 years, 1 month, 10 days.

In Lewiston, Sept. 23, 1943, Susan Corina Fournier, age 5 days.

In Lewiston, Oct. 3, 1943, Richard E. Jewett, age 54 years, 10 months, 11 days.

In Lewiston, Oct. 22, 1943, Alphonse Gilman Young, age 76 years, 2 days.

In Livermore Falls, Nov. 19, 1943, Joseph Labbe, infant.

In Portland, Dec. 16, 1943, Cora O. Trask, age 88 years, 12 days.

In Houlton, Dec. 31, 1943, Hattie M. Tibbetts, age 71 years, 3 months, 22 days.

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